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ABSTRACT

This report provides an analysis of current inequities in school finance in Illinois, the historical roots of those inequities, and an analysis of alternative options for funding primary and secondary education. An introduction briefly describes the basis for the constitutional challenge to the current funding system. The next section describes the current state of school finance in Illinois, asking how uneven student support is from district to district. A historical section discusses the trends that have helped to shape the current situation including changes in the state's population, school enrollment changes, changes in the property wealth base, and state policies that have increased inequity. A section on tax efforts of state school districts describes low and high tax efforts and provides some examples of tax inequity. The next section offers a definition of equity. The final section describes options to improve equity including the following: (1) statewide foundation property tax option; (2) excess value state property tax option; (3) state non-residential education property tax option; (4) county assumption option; (5) increased foundation level option; and (6) income tax-property tax offset option. Included are 11 figures; 28 tables; a glossary; and 9 appendices containing data on racial and ethnic shifts, enrollment trends, assessed valuation trends, poverty impacted districts, per pupil revenue, tax rate comparisons, tax exchange, and tax rates. (JB)

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EdEquity Coalition

The Inequity in Illinois School Finance

Second Edition

An Analysis of:

the Current Situation,

the Historical Record,

and

Alternative Solutions.

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July 1991

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American Jewish Committee
Chicago Panel on Public School Policy and Finance
Chicago Principals Association
Chicago Region PTA
Chicago Urban League
Cities in Schools
Citizens School Committee
Community Renewal Society
Designs for Change
First Congressional District Education Task Force
League of Women Voters of Chicago
Mexican American Legal Defense and Education Fund
METRO (United Methodist Church)
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Parent Community Council
Parents United to Reform Education
Illinois Rainbow Coalition
Roosevelt University
Youth Guidance

This report was prepared by staff from the Chicago Urban League and the Chicago Panel on Public School Policy and Finance. The Joyce Foundation has provided support to both organizations in their effort to provide the public with information about school finance equity.

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I. Executive Summary

On November 13, 1990, 47 school districts, known as the Committee for Educational Rights, filed suit against the State of Illinois charging that the current disparity in spending on public primary and secondary education violates the equal protection and the education clauses of the state constitution. While the state Supreme Court will determine the constitutionality of current school funding, the state legislature ultimately will be responsible for formulating a solution. This report provides the basic data for policy makers to assess the problem and to initiate change.

The EdEquity Coalition, comprised of 19 Chicago based not-for-profit organizations, prepared its initial report, *The Inequities in Illinois School Finance*, to provide the citizens of Illinois with an analysis of current inequities in school finance, the historical roots of those inequities, and an analysis of alternative options for funding primary and secondary education. The first report was intended to open the dialogue regarding the best method to redress current educational funding inequities.

This second edition updates the earlier report, provides further analysis of the alternative funding options discussed in the first edition, and provides analysis of two new alternative options. The six options assessed in this report are: the State-wide Foundation Property Tax option; the Excess Value State Property Tax option; the State Non-Residential Education Property Tax option; the County Assumption option; the Increased Foundation Level option; and the Income Tax--Property Tax Offset option.

Illinois' Current Education Finance Situation

Schools in Illinois are supported by revenues received from local property taxes, state distributive aid and categorical grants, and federal grants. The balance of these sources of support varies from district to district due to differences in property wealth, tax rates, and the number of students qualifying for special assistance from the state and federal government. State and federal grants are designed to provide extra assistance to students who have special needs related to poverty, handicaps, language barriers, or vocational orientation. General state aid is provided in an attempt to equalize some of the differences in taxable property wealth between districts. However, some variations in property wealth between districts are so great and the relative level of state support so low, that the disparity in revenues available to support the education of individual students has reached intolerable levels, exceeding a ratio of 5 to 1 at the extreme.

School districts receive local revenues primarily from local property taxes. The County Assessor establishes the value of all property within each county upon which the state applies a multiplier to equalize the assessment of property across counties, this value is defined as Equalized Assessed Valuation (EAV). A district sets a tax rate which is then applied to the value of each taxpayer's property to determine each individual's tax bill.

County officers then collect taxes for schools along with all other property taxes levied by cities and towns, park districts, and other taxing bodies. School tax receipts are then distributed to each district from which they were generated. Most school districts also receive small amounts of revenues from other local sources such as student fees, interest on deposits, bonds, etc. In 1988-89, the most recent year for which audited data was available, all local sources combined provided $4.97 billion for public elementary and secondary schools.

The State of Illinois provides revenues to local school districts through two distinct methods. Distributive Aid (also known as General State Aid) is assistance from the state which is designed to assure that all school districts have at least a minimum level of support for each student. This amount is called the foundation level. In 1988-89, the foundation level was $2,146 per pupil. School districts which could not raise that minimum level of revenues through the use of a state determined qualifying tax rate, would be assured of enough state support to achieve the foundation level of funding. In 1988-89, the State of Illinois distributed $1.84 billion in distributive aid.

The state also provides targeted revenues to school districts to provide particular services to special categories of students. These revenues are known as categorical grants. Similarly, the federal government provides support to individual school districts for specific purposes. In 1988-89 the state distributed $658 million in categorical grants to school districts, while the federal government provided $454 million to school districts in Illinois.

Total support to school districts in Illinois in 1988-1989 was $7.92 billion. Of that amount, 62.8 percent came from local sources, 31.5 percent from state sources, and 5.7 percent from the federal government. Thus, it becomes apparent that local sources provided the dominant share of funds for public schools. Since the amount of local funds generated are affected by differences in property wealth, and property wealth is inequitably distributed across the state, the funds available to provide an education for each student are inequitably distributed. It is on this basis that the EdEquity Coalition believes that the current public education funding system in Illinois is unconstitutional.

Causes Of Inequality

The extreme funding inequity is the result of changes in four key areas: school enrollments; property wealth; state policy; and tax effort. School enrollments have declined by 600,000 since 1973, while, during the same period, the number of low income students has grown from about 319,000 to over 500,000. This is a percentage growth in low income students of fourteen percent, from 13.8 percent to 27.8 percent of the state's student population.

Another cause of inequity is related to shifts in property wealth. Property values in the Chicago metro area have increased by $25.1 billion (a 53.6% increase) between 1981 and 1988 due to dramatic increases in residential, commercial and industrial property values.

Property value in the 96 downstate counties, on the other hand, decreased by $1.5 billion (a 5% decrease) over the same period. Downstate devaluation resulted from dislocations in the economy and a legislatively mandated farm land reassessment designed to protect income-poor, property-rich farmers.

Furthermore, changes in state educational policy have heightened student funding inequities. In 1980, the state legislature amended the state aid formula to eliminate incentives for school districts to raise local tax rates in order to receive greater state aid. In addition, in 1978 and again in 1982, the General Assembly reduced the poverty weighting factor which provides extra support for economically disadvantaged students. This increased support for districts with moderate levels of disadvantaged students, while aid to districts with high concentrations of low income students was decreased.

Finally, unequal tax effort between districts has fueled inequity for both students and taxpayers. For example, in northern Cook County, the Niles Elementary School District (No. 73) taxed itself at only $0.99 per $100 EAV in 1989-90; in contrast, in southern Cook, the Park Forest Elementary School District taxed its property owners at $6.51 during the same year. Despite high tax effort, property poor Park Forest realized only $2,200 per pupil from property taxes compared to $6,200 raised in property rich Niles. Taxpayer inequity translates directly into inequitable educational opportunities. In Niles, there were approximately 10.2 elementary pupils per teacher, whereas Park Forest averaged 21.4 pupils per teacher.

Additionally, 145 of the 957 Illinois school districts taxed themselves below the state's qualifying rate in 1989-90. Due to limited amounts of property wealth (EAV) and these low tax rates, 86 of the 145 districts provided less than the state foundation level of funding for their students. At the opposite end of the property wealth scale, 21 of the 145 low taxing districts who have high property wealth, were able to provided more than twice the foundation level of funding for their students.

Definition of Equity

There are two primary equity issues in funding public education: **differences in revenues per pupil** and **variations in taxpayer burden**. In order to judge the ability of various funding options to reduce the current disparities in Illinois, the EdEquity Coalition has adopted the following definitions of equity:

Equity in Per Pupil Revenues: The EdEquity Coalition has defined an equitable funding system as one which would allow no more than a 1.5 to 1 ratio between the 95th and the 5th percentile districts in per pupil revenues. This equity measure only evaluates revenue from General State Aid and local property taxes, while excluding state categorical and federal grants since those revenues are intended to meet special needs of qualifying students.

Taxpayer Equity: The EdEquity Coalition has defined an equitable funding system as one which would allow no more than a 1.5 to 1 ratio between the 95th and the 5th percentile districts in operating tax rates per $100 of Equalized Assessed Valuation. The EdEquity Coalition also believes that it is important to maintain a balance between the corporate and individual tax burdens.

Funding Options

The following six synopses cover those options which The EdEquity Coalition has analyzed to date to ascertain the extent to which each option achieved our definition of equity. The EdEquity Coalition is continuing to evaluate the first four options (the State-wide Foundation Property Tax option; the Excess Value State Property Tax option; the State Non-Residential Education Property Tax option; and the County Assumption option), while the last two options, (the Increased Foundation Level option; and the Income Tax--Property Tax Offset option) are no longer under consideration by the EdEquity Coalition.

The first three options offer various forms of a state-wide property tax for education. This notion, of a state-wide property tax to fund primary and secondary education, is in fact a return to Illinois' past. For roughly a half century, Illinois utilized a state property tax to fund its elementary and secondary education, but discontinued that practice during the 1920s.

State-Wide Foundation Property Tax Option

This option is a three tiered option which combines: (1) a flat grant of $2,000 per weighted student funded by a state-wide property tax; (2) the distribution of General State Aid funds through the current school aid formulas; and, (3) limited local liberty over operating tax rates. By levying tax rates of $2.71 per $100 of EAV on elementary districts, $1.54 on high school districts, and $4.24 on unit districts to fund the first tier; distributing the same level of General State Aid funds as in 1989-90 through the second tier; and setting the limited local liberty at $1.00 for elementary districts, $.50 for high school districts, and $1.50 for unit districts, this option would achieve the EdEquity Coalition's definition of equity in revenues per pupil (1.5 to 1) for high school and unit districts, while just barely exceeding the equity measure among the elementary districts.

Excess Value State Property Tax Option

This option creates a state mandated EAV cut off level which separates a district's EAV into two components: the *base* level which remains under the taxing authority of the local district; and the *excess*, all EAV above the cut off level, which would come under the taxing authority of the state. Revenues from this state taxed "excess value" EAV would be

added to the Common School Fund and distributed through the current General State Aid formulas. With a limited local liberty, this option produces substantial improvements in the student revenue equity measures.

State Non-Residential Education Property Tax Option

This proposal applies a state-wide Educational Tax Rate (ETR) to all commercial, industrial, and other non-residential property, and removes it from the local school district tax base. The resulting revenues would be added to the State's Common School Fund and distributed to the districts in accordance with the current school aid formulas. Using the 1989-1990 school year as a base and setting the ETR at $3.72 per $100 of EAV would raise the state foundation level to $2,749. This option would achieve the EdEquity Coalition's definition of equity in revenues per pupil (1.5 to 1) for elementary and unit districts, while just barely exceeding the equity measure among the high school districts.

County Assumption Option

This option, a version of which was recently adopted in Texas, would pool all property value in each county and levy a common county-wide tax rate against it for schools. The revenues generated from these property taxes would be distributed on a per pupil basis to each district in the county. General State Aid would be used to attempt to equalize differences between counties, and would also be distributed equitably to districts within each county. This option eliminates the inequities in both taxpayer and per pupil revenues which currently exist within counties. However, large inequities would still exist between counties because of the significant disparity in industrial, commercial and residential property wealth between counties.

Increased Foundation Level Option

The foundation level is the minimum financial support, from both state and local sources, which the state guarantees. For the 1989-1990 school year the state guaranteed $2,384.25 per weighted student. One option to achieve a more equitable funding system in Illinois is to increase the foundation level of support which the state guarantees. This option would reduce the disparity in funding by increasing revenues for the poorest districts. Under the current system, the state would need to provide a foundation level of approximately $4,200 per weighted student to achieve an equitable funding system. To accomplish this level of support, the state would need to increase its funding level by roughly $3.325 billion. To raise these funds, the state, if it so chose, would need to raise the personal income tax rate from its current rate of 3% to 5.25%, with the increase dedicated entirely to education.

Income Tax-Property Tax Offset Option

This option proposes offsetting a decrease in the local property tax with an equivalent dollar increase generated through the state income tax. The purpose of this option is to alleviate the property tax burden by shifting the source of education revenues from property taxes to income taxes. This proposal has no effect on per pupil revenue inequity between school districts, and has only a slightly positive impact on taxpayer equity. However, under the EdEquity Coalition's simulation of this option, corporate taxpayers would pay $133 million less in taxes state-wide, while individual taxpayers would be required to pay $133 million more in taxes.

II. Introduction: Inequity Challenged as Unconstitutional

The level of funding available to support public schools varies significantly across Illinois. The gap between the high spending school districts and the low spending ones is so great that it can be considered nothing less than immoral. Some school districts in this state spend more than $10,000 per pupil while others spend only about $2,000. The ability of some school districts to spend five times as much on each student as can other districts is primarily related to differences in the value of property located within those districts. Frequently, the differences in property wealth mean that taxpayers in the high spending districts pay *lower* taxes than do taxpayers in the low spending districts. Thus, the current scheme of funding schools in Illinois is inequitable to both students and taxpayers.

On November 13, 1990, 47 school districts, known as the Committee for Educational Rights, filed suit in the Circuit Court of Cook County charging that this inequity violates the Constitution of the State of Illinois. It is anticipated that eventually this suit will be heard and decided by the Illinois Supreme Court. Similar cases in Texas, Kentucky, and New Jersey have resulted in orders by the Supreme Courts of those states to create entirely new methods to fund schools which will assure greater equity.

This report provides the citizens of Illinois with an analysis of the inequity which now exists in school finance, the historical roots of the current situation, and an analysis of options which are available to Illinois law makers as they seek to redress the current unconstitutional method of funding primary and secondary education.

III. The Current State of School Finance in Illinois

Schools in Illinois are supported by revenues received from local property taxes, state aid and grants, and federal grants. The balance of these sources of support varies from district to district due to differences in taxable property wealth, tax rates, and the number of low income students qualifying for special assistance from the state or federal government. Most state and federal grants are designed to provide extra assistance to students who have special needs related to poverty, handicaps, language barriers, or vocational orientation. General state aid is provided in an attempt to offset some of the differences in taxable property wealth from district to district. However, the differences in property wealth are so great and the relative level of state support so low, that the gap in revenues available to support the education of individual students has reached intolerable levels, exceeding a ratio of 5:1 at the extremes.

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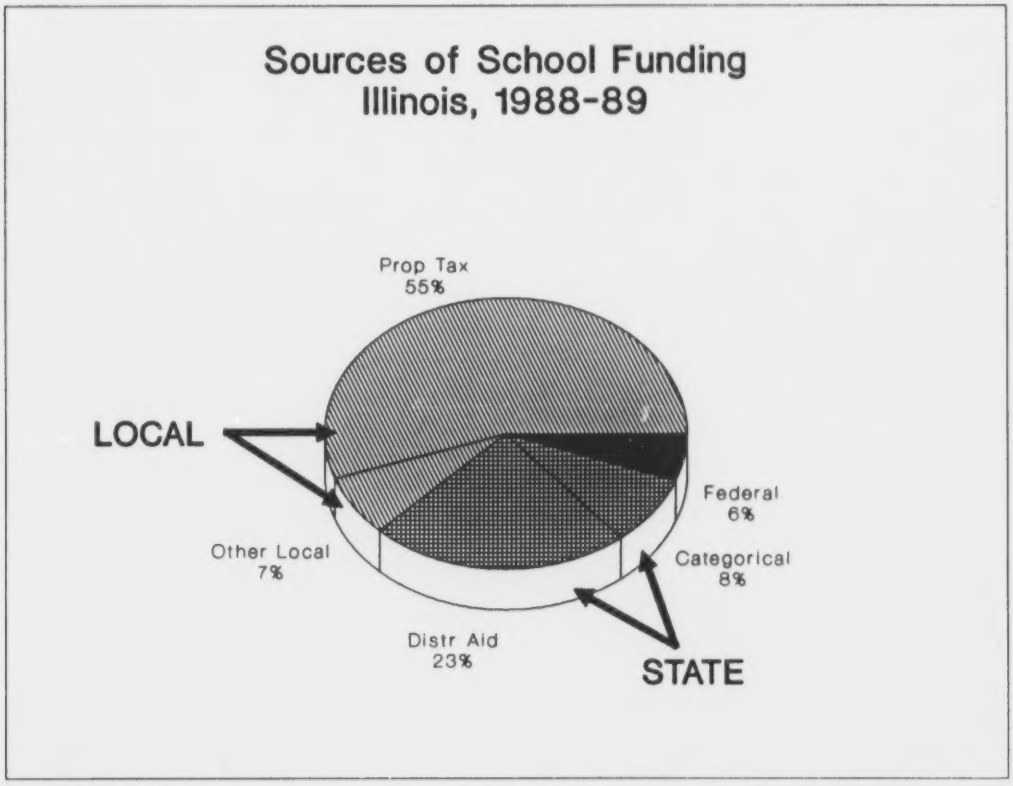
The State of Illinois provides revenues to local school districts in two major ways. Distributive Aid (also referred to as General State Aid) is assistance from the state which is designed to assure that all school districts have at least a minimum level of support for each student. This minimum amount is called the foundation level. In 1989-90, the foundation level was set at $2,384.25 per pupil. School districts which could not raise that minimum level of revenues through the use of a state determined qualifying tax rate, would be assured of enough state support to achieve the foundation level of funding. In 1988-89, the State of Illinois distributed $1.84 billion through this school aid formula.

The state also provides special grants to school districts to provide particular programs and services to special categories of students. These categorical grants provide extra support for students with handicaps, students who speak a language other than English, gifted students, and students who are at risk of academic failure. In addition, the state provides support for some general programs, such as the reading improvement program, which are distributed to all school districts on a per pupil basis. In 1988-89, the state distributed $658 million in categorical grants to school districts.

The federal government provides support to individual school districts for specific purposes. The three largest programs include support for educationally disadvantaged students (Federal Chapter I programs), free or reduced price lunch (for economically disadvantaged students), and impact aid for those districts in which large federal installations are located (Impact Aid replaces property taxes districts would have been able to collect had the property been privately owned). The federal government also provides support to states for specific programs such as special education, bilingual education, and vocational education. In 1988-89, the federal government provided $454 million to school districts in Illinois.

Figure 1



Thus, total support to school districts in Illinois in 1988-89 was $7.92 billion. Of that amount, 62.8 percent came from local sources, 31.5 percent from state sources, and 5.7 percent from the federal government. Thus, it becomes apparent that local sources provided the dominant share of funds for public schools. Since the amount of local funds generated are affected by differences in property wealth, and property wealth is inequitably distributed across the state, the funds available to provide an education for each student are inequitably distributed. It is on this basis that the EdEquity Coalition believes that the current public education funding system in Illinois is unconstitutional.

How Uneven is Student Support?

There are three types of school districts in Illinois: elementary districts which educate children in grades Kindergarten to eight; high school districts which consist of grades nine to twelve; and unit districts (K - 12). Because of the large differences in the numbers of children served by each type of district, the state's school finance system treats each type differently, making comparisons between types of districts difficult on most measures. This report focuses on differences between districts within each of the three types of districts. However, the EdEquity Coalition is also very concerned about inequities which exist between the three types of districts.

At some points throughout this report we will refer to total revenues available, from all sources, to school districts to educate their students. However, to calculate inequities, we will primarily be referring to the 1989-90 basic level of funding which is available to all students within each district in the state. This basic level of funding is drawn primarily from local property tax receipts and general state aid, thereby excluding capital bond receipts and other local fees, state categorical grants for special purposes or special student needs, and federal revenues. For most statistical comparisons, we will be comparing these basic levels of support. Since districts have varying numbers of students to educate, from as few as 18 to as many as 400,000, comparisons between districts will be made on a per student basis.

Under the current funding system in Illinois, the difference in revenue per weighted student between districts during the 1989-1990 school year ranged from a high of $9,509 in the McAuley Elementary District in DuPage County, to a low of $2,011 in the Farrington Elementary District in Jefferson County. This is greater than a 4.7:1 ratio between revenues available to the child living in the McAuley district as compared to the child living in Farrington.

McAuley is, admittedly, one of the extreme case school districts. It has an average daily attendance of only 18 students. Such extreme situations do not represent very many children and do not represent the mainstream experiences of most Illinois school districts. To avoid the unrepresentative extremes, this report will regularly examine differences among the 90 percent of schools in the middle of the spectrum, that is, between the school districts at the 95th and 5th percentile. When all districts in the state are compared, the 95th percentile district is Butler Elementary (DuPage County District 53) with revenues of $5,192 per pupil. The 5th percentile district is Millstadt (St. Clair County District 160) with revenues of $2,339 per pupil. The ratio between the 95th and 5th percentile districts is 2.22:1 Thus, the gap between the 95th and 5th districts is not nearly as large as the gap between the highest and lowest revenue districts.

Similar inequities exist when each type of district is examined separately. Because McAuley and Farrington are both elementary districts, they are both the extremes of all districts and the extremes of the elementary type. Among just elementary districts, Skokie District 68 (Cook County) is the 95th percentile district, with revenues of $5,674 per pupil;

Pekin District 108 (Tazewell County) is the 5th percentile district, with revenues of $2,284 per pupil. The ratio between these elementary districts is 2.48 to 1.

For high school districts, the highest revenue district is Seneca Township High School (LaSalle County District 160), with revenues of $8,939 per pupil. The lowest revenue district is Chester (Randolph County #122), at $2,369, creating an extreme ratio of 3.77:1. However the ratio between the 95th and 5th districts is 2.38:1.

The range among unit districts is much narrower. The extremes are represented by Byron Community District 226 in Ogle County, with revenues of $8,261 per pupil, and Havana Community District 126 in Mason County, with revenues of $2,267. The ratio between the extremes is 3.64:1. The ratio between the 95th and 5th percentile districts is 1.38:1.

Table 1

Per Pupil Revenue Ranges

(By District Type)

	Highest	Lowest	95th	5th
All Districts	$9,509	$2,011	$5,192	$2,339
Ratio	4.7:1		2.22:1	
Elementary Districts	$9,509	$2,011	$5,674	$2,284
Ratio	4.7:1		2.48:1	
High School Districts	$8,939	$2,369	$6,323	$2,655
Ratio	3.77:1		2.38:1	
Unit Districts	$8,261	$2,267	$3,272	$2,364
Ratio	3.64:1		1.38:1	

These ratios translate into significant differences in the educational services and opportunities which various school districts can make available to their students. School districts with much higher revenues per pupil can have far fewer children in each classroom and can employ many teaching specialists to provide better instruction in science, math, art, music, or computer sciences. It is the inequity in these educational opportunities which concerns the EdEquity Coalition, and which leads us to examine alternatives to the present scheme of school finance to assure that all students in the State of Illinois have more equitable access to these opportunities.

IV. How Did We Get to the Current Situation?

There are a number of factors which have combined to make the current situation much more inequitable than 15 years ago. The number and characteristics of students enrolled in the state's public schools have shifted significantly. There have been major dislocations in the economy of the state, with some parts growing rapidly while others have experienced a significant decline. With changes in the economy, the value of property has also changed dramatically, rising astonishingly in some parts of the state while falling precipitously in others. Compounding these changes have been changes in state policy which have worked to increase the inequity. That is, to benefit more affluent school districts while creating greater disadvantage for others. Let us look at the major factors and how they have changed over the past few years.

A. Changes in the State's Population

Illinois, like many other midwestern states, is dominated by one major city, Chicago, and its immediate suburbs. By 1920, the six county metropolitan area contained more than half (52.4 percent) of the state's population (See Table 2). By 1980, the metropolitan share had increased to 62.2 percent, and is projected to grow slowly until it peaks in 2010 at 65.7 percent.

Historically, the metropolitan area has been dominated by Chicago and Cook County. In 1920, Cook County contained 89.9 percent of the metropolitan area population. But that domination has been weakening ever since (See Table 2). By 1980, the share was down to 74 percent; it is predicted to continue declining to 67.7 percent by 2020. From 1930 to 1960, Cook County accounted for more than half of the state's population. This fact influenced reporting formats; many state agencies issued statistics by providing State totals, Cook County totals, and Downstate totals. In turn, the format of the reports helped condition the terms of political debates, which were often cast in a Cook County (or Chicago) versus Downstate context.

Table 2
Population of Illinois
(in millions)

Year	State	Down State	Metro Area	% of State	Cook County	% of Metro
1870	2.5	2.0	0.5	19.4%	0.3	70.9%
1880	3.1	2.3	0.8	25.1%	0.6	78.8%
1890	3.8	2.4	1.4	36.4%	1.2	85.6%
1900	4.8	2.7	2.1	43.2%	1.8	88.2%
1910	5.6	2.9	2.7	47.9%	2.4	89.0%
1920	6.5	3.1	3.4	52.4%	3.1	89.9%
1930	7.6	3.2	4.4	58.2%	4.0	89.5%
1940	7.9	3.3	4.6	57.8%	4.1	88.9%
1950	8.8	3.6	5.2	59.1%	4.5	87.1%
1960	10.1	3.9	6.2	61.7%	5.1	82.5%
1970	11.1	4.1	7.0	62.8%	5.5	78.7%
1980	11.4	4.3	7.1	62.2%	5.3	74.0%
1990	11.4	4.2	7.3	63.5%	5.1	70.3%
2000	11.9	4.2	7.7	65.1%	5.4	70.2%
2010	12.1	4.1	7.9	65.7%	5.5	68.7%
2020	12.4	4.3	8.1	65.6%	5.5	67.7%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

But the dynamics of demographics are changing the political scene. Between 1970 and 1980, Cook County lost 250,000 people while the rest of the metropolitan area increased population by 358,000. During that decade, the population of three of the collar counties (DuPage, McHenry, and Will) jumped by almost a third. It is projected that Cook will gradually recover its lost population, while the collar counties will continue to grow at 10 to 20 percent per decade, for the next several decades. Chicago continues to dominate Cook County, with just under 60 percent of its total population.

Table 3

Population of Chicago Metropolitan Area

Year	Metro Area Totals	Metropolitan Counties					
		Cook	DuPage	Kane	Lake	McHenry	Will
1970	6,995,355	5,504,586	493,292	251,788	383,748	111,760	250,181
1980	7,103,624	5,253,655	658,835	278,405	440,372	147,897	324,460
1990	7,261,176	5,105,067	781,666	317,471	516,418	183,241	357,313
2000	7,740,272	5,432,147	863,491	362,205	516,530	186,875	379,024
2010	7,937,030	5,450,558	905,711	398,611	548,436	207,994	425,720
2020	8,144,143	5,513,951	937,029	432,315	571,702	224,997	464,149

Year	% of Total	Share of Metro Area					
		Cook	DuPage	Kane	Lake	McHenry	Will
1970	100.0%	78.7%	7.1%	3.6%	5.5%	1.6%	3.6%
1980	100.0%	74.0%	9.3%	3.9%	6.2%	2.1%	4.6%
1990	100.0%	70.3%	10.8%	4.4%	7.1%	2.5%	4.9%
2000	100.0%	70.2%	11.2%	4.7%	6.7%	2.4%	4.9%
2010	100.0%	68.7%	11.4%	5.0%	6.9%	2.6%	5.4%
2020	100.0%	67.7%	11.5%	5.3%	7.0%	2.8%	5.7%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987
Shaded data are projections.

1. Downstate Population Declines

The picture in the rest of the state is bleak. While the population growth was more balanced prior to 1880 (see Table 2 above), for the next nine decades, the metropolitan area provided from 70 to 90 percent of the state's total population growth, with the single exception of the depression decade. During the 1970s, the downstate counties had a larger population increase than did the metropolitan area, but they are expected to experience a slight population decline during the 1980s, and to continue to lose population during the next two decades. The population loss is about equally divided between the 12 counties with sizeable urban centers and the other 84 more rural counties.

2. Fewer Children, More Retirees

In addition to changes in the location of the population, there will be changes in the population of various age brackets during the next 40 years. The major effect will be the passage of the baby boomer generation through the various adult age cohorts. Table 4 shows the bulge in the Illinois population age groups reflecting this cohort of post-World War II babies. The pre-school population was largest in 1960, resulting in a larger school age population in 1970, and young adult group in 1980. This group swells the ranks of the mature adults for the next three decades and joins the retirees in 2020. A second mini-boom follows three decades later for each age group.

Table 4

Population by Age Groups

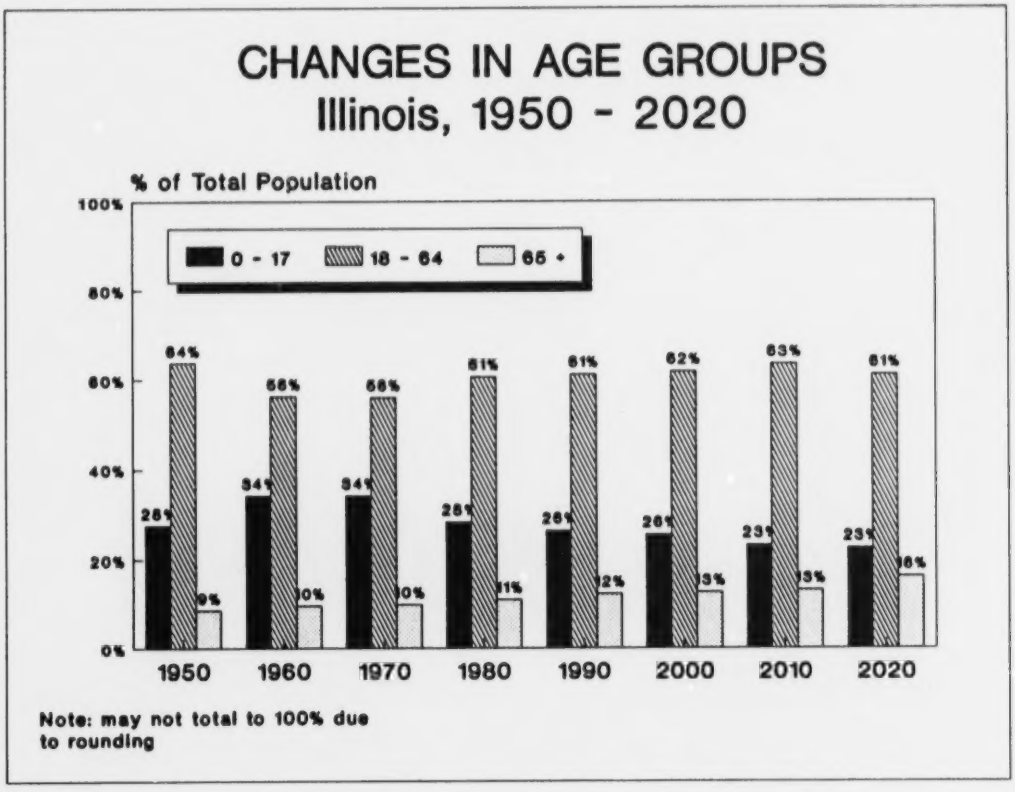
Illinois, 1950 - 2020

Year	0 - 4	5 - 17	18 - 29	30 - 64	65+	Total
1950	843,000	1,565,000	1,579,000	3,971,000	754,000	8,712,000
1960	1,130,000	2,309,000	1,440,000	4,227,000	975,000	10,081,000
1970	937,000	2,859,000	1,977,000	4,248,000	1,094,000	11,115,000
1980	842,000	2,401,000	2,492,000	4,428,000	1,262,000	11,425,000
1990	946,000	2,156,000	2,208,000	4,951,000	1,451,000	11,712,000
2000	812,000	2,223,000	1,890,000	5,460,000	1,512,000	11,897,000
2010	788,000	2,028,000	2,025,000	5,640,000	1,606,000	12,087,000
2020	794,000	2,011,000	1,934,000	5,656,000	2,018,000	12,413,000

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

Aside from the obvious implications of these numbers for school enrollments, the shifting proportion of the population in different age categories puts different kinds of economic pressure on the state.

Figure 2



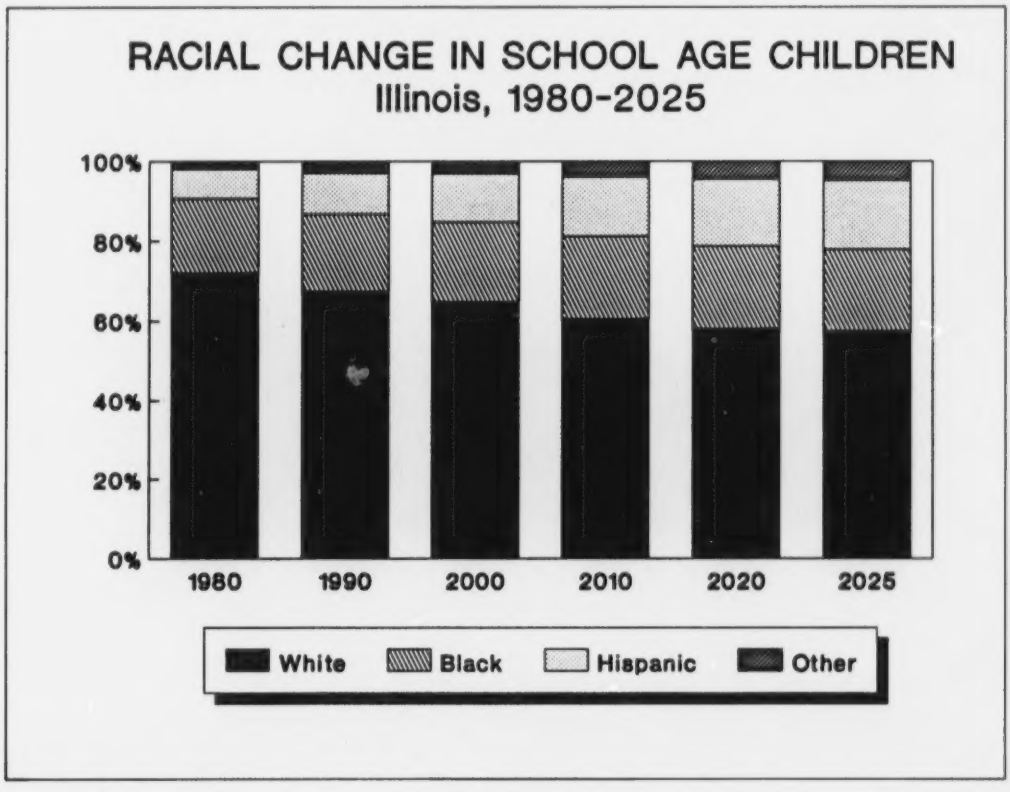
The growing elderly population (see figure 2) adds increased pressures for both income maintenance and health care costs. The declining share of the population who are children, together with the increasing share who are over 65, means the focus of public policy will inevitably move away from childrens' issues towards those of retirees.

The aging of Illinois' population also raises significant questions about the adequacy of funding levels for pension funds. The ratio of workers to retirees was relatively constant at a little over 5.5:1 from 1960 to 1980; from 1990 to 2010, it is expected to hover just under 5:1. The ratio is expected to fall to under 4:1 by 2020, and will fall rapidly thereafter.

Looking at the school age cohort specifically (table 4), the bulge of the baby boomers is clearly evident in 1970, with significant decreases in 1980 and 1990. The mini-boom hits in 2000, but recedes thereafter. The population patterns hold fairly well for the Chicago metro area, but downstate, the decline is more linear and the mini-boom does not appear, suggesting a migration out of downstate Illinois of female baby-boomers during their child-bearing years.

Corresponding to general changes in the racial composition across the state, the proportion of White school-age children is expected to decline significantly over the next four decades, from 72.5 percent in 1980 to 58.2 percent in 2020.

Figure 3

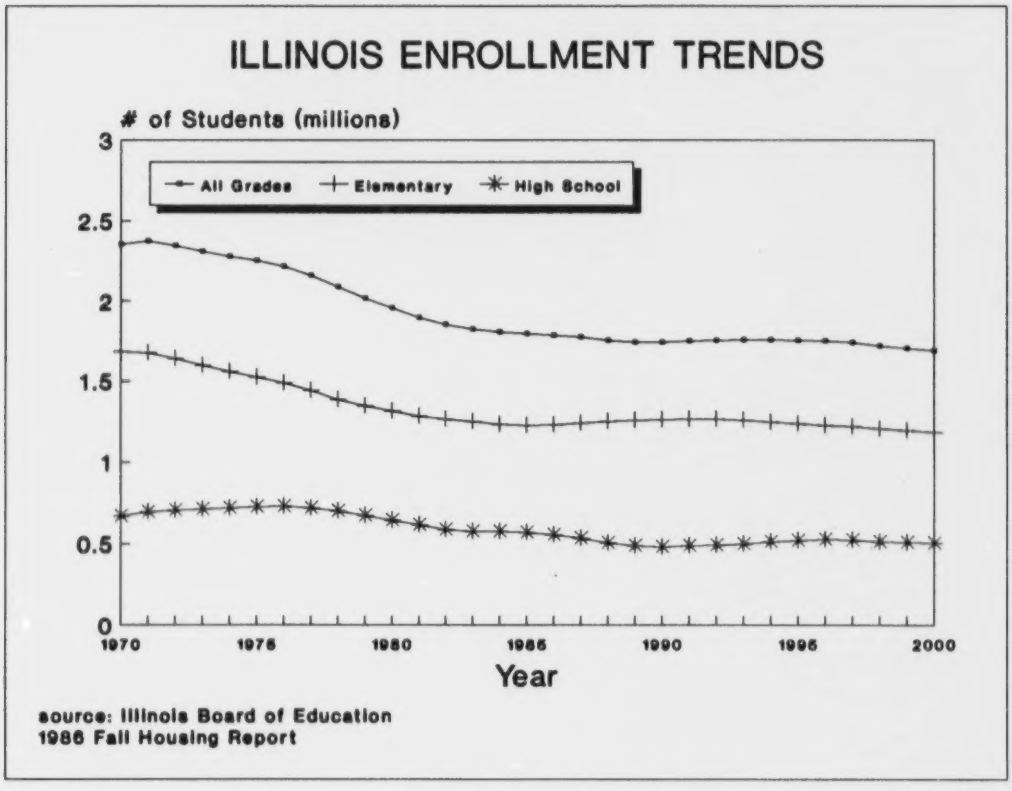


The Black school-age population will stay fairly stable, increasing slowly from 18.5 percent of the school-age group to 20.5 percent. Hispanics will increase from 7.1 percent to 16.7 percent, while Others increase from 1.9 percent to 4.5 percent. Thus, the school age population will become more heavily minority during the next four decades (see Appendix A for an account of changes in minority population trends).

B. School Enrollment Changes

Public school enrollments generally follow the broad population trends just described. However, some 16 percent of Illinois' school age children do not attend public schools. This means that actual public school enrollments are somewhat lower than the population figures would predict. Figure 4 shows the actual Fall enrollments from 1970 through 1985 for all Illinois public schools, and projections for those schools through the end of the century.

Figure 4



1. Decline in Student Enrollment

The baby boom forced the building of numerous schools across the state during the 1960s. By 1970, elementary grade enrollments were already beginning to fall (see figure 4), and continued to do so until 1985, when they reached their low point of 1,227,510 students (exact enrollment numbers are provided in Appendix B). As the baby boomers graduated from elementary school in the late 1960s and early 1970s, high school enrollments continued to rise, reaching a high point in the fall of 1976 at 728,048. High school enrollments have been falling since then. The mini-boomer effect is expected to peak in the elementary schools in the fall of 1992 (at 1,266,417) and in high schools in 1996 (at 525,693). Individual school districts have experienced these demographic changes as cycles of expansion-contraction-expansion-contraction. Some over built, then sold unneeded facilities, only to find themselves desperately searching for space again.

2. Increased Diversity in Illinois Students

District level enrollment data, by race and by income level, were secured from the electronic files of the Illinois State Board of Education's Fall Housing Reports for 1973, 1981, and 1989. Due to data limitations, it was not possible to match these data with census data and projections. However, these numbers do match other finance related data to be presented later.

For 1973, the Fall Housing Report presents data on 1,056 school districts across the state. Together, these districts enrolled 2,318,641 students. Of this number, 23.1 percent were Non-White, while 13.8 percent were categorized as low income. By 1981, the number of districts had fallen to 1,048 and the number of students had fallen to 1,923,863. The number of minority students increased by more than 36,000 and the percent Non-White increased to 29.8 percent. There were some 430,000 fewer White students in 1981. The percent low income also increased, to 22.5 percent.

Table 5

Enrollment Changes in Illinois Schools

(in thousands *)

Year	Total	White	Non-White	Percent Minority	Low Income	Percent Low Income
1973	2,319	1,783	536	23.1%	319	13.8%
1981	1,924	1,351	572	29.8%	434	22.5%
1989	1,797	1,182	614	34.2%	500	27.8%

* Some numbers do not total due to rounding

Source: Enrollment files, Illinois State Board of Education

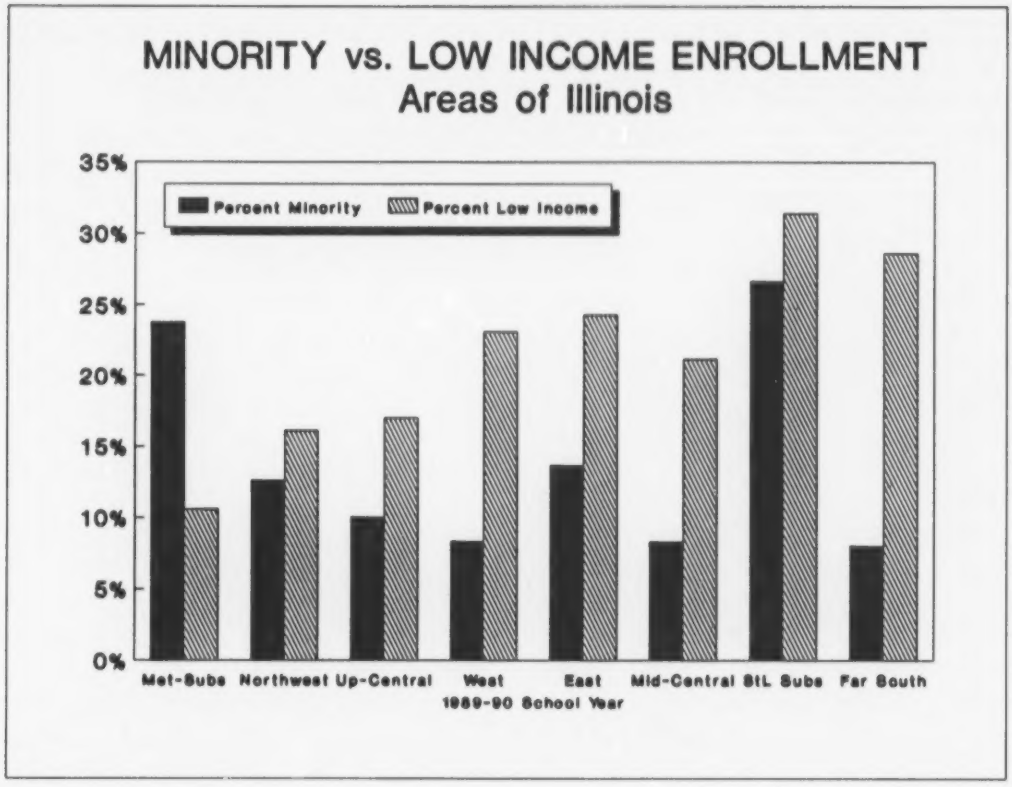
Eight years later, in 1989, with 1,000 districts, there were 1,796,864 students in public schools. This was some 50,000 more students than the State Board of Education had projected in its 1986 report, portrayed in Figure 4. Non-White enrollment continued to increase, by nearly 42,000 students, while White enrollment dropped by 170,000. The percent low income also rose to 27.8 percent. Thus, the number of low income students enrolled in Illinois public schools grew from 319,000 in 1973 to over 500,000 in 1989, while minority enrollments were increasing by 78,000 and total enrollments plummeted by 600,000 students. The public schools of Illinois have become progressively more Non-White and their students include many more who live in poverty.

A surface examination of these data would tempt the reader to assume that Illinois' schools were enrolling more poor minority students now than 18 years ago. While that may be true, to some small extent, a closer examination shows such a conclusion would be misleading, particularly over the last decade. Correlations between the percent of students who were Non-White and the percent low income in each district were relatively high in 1973 (r = .54) and 1981 (r = .51), but dropped significantly for 1989 (r = .34). This means there were far fewer districts in 1989 in which the number of poor students and the number of minority students were closely matched.

District statistics were aggregated to the county level to take into account district consolidation. At the county level, the percent low income and percent minority were frequently closely related in 1973, with a few notable exceptions. Brown County, served by a single school district of only 1,140 students, had no Non-White students, but a 38.9 percent low income enrollment. On a larger scale, among the 21 counties in the southern most portion of the state (basically south of U.S. 50), there were two counties, Alexander and Pulaski, at the tip of the state, with high minority enrollments (52.7 percent and 46.8 percent) and high percent low income (46.9 percent and 66.9 percent). But across the southern tier area, only 5.9 percent of the students were Non-White while 18.9 percent were from low-income homes.

By 1989, the picture had become much more striking. When districts were aggregated into eight areas of the state, combining between eight and 21 counties into areas, the percent of low income students significantly exceeded the percent of minority students enrolled in every area except the Chicago suburban collar counties, where the percentage of minorities doubled that of low income students (see Figure 5 and Appendix C for county enrollment patterns).

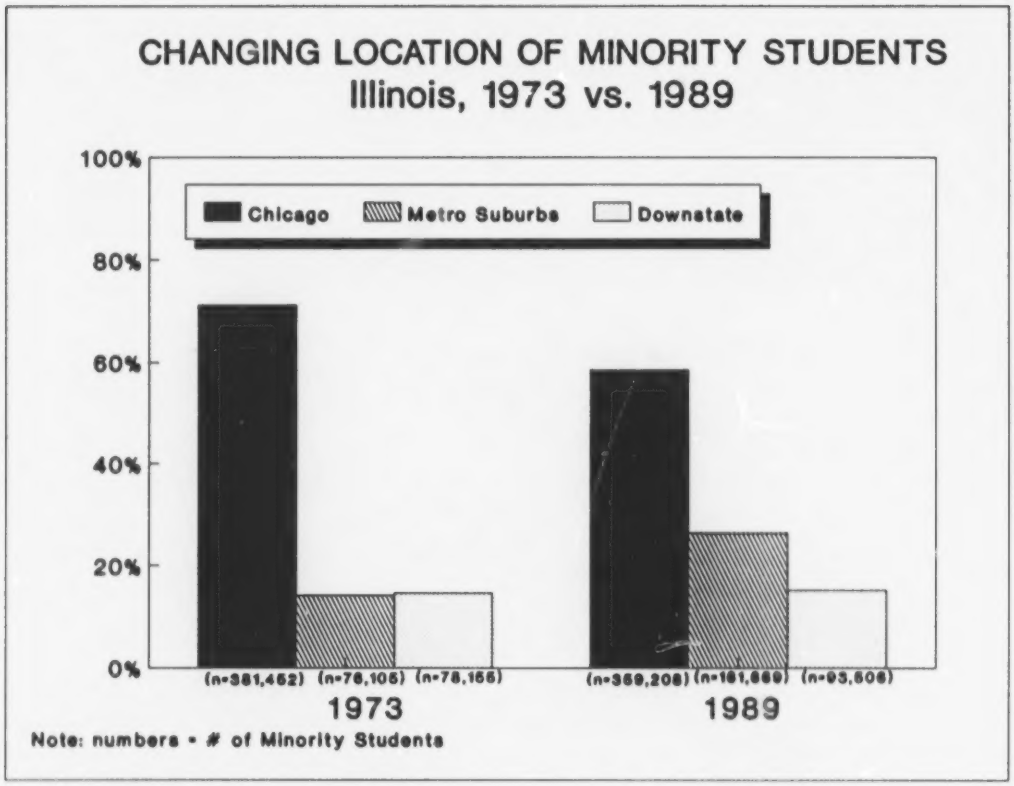
Figure 5



Minority enrollment increased dramatically in some districts across the state. The number of districts with at least ten percent Non-White enrollment grew from 90 in 1973 to 262 in 1989. Of the 90 in 1973, 46 were from the six county Chicago metro area, with most of the rest in the Far Southern counties or near big cities like St. Louis, Peoria, and Springfield. In 1989, 170 districts of 309 in the Chicago metro area had at least ten percent minority students while 92 districts downstate had similar proportions, a third in the Far South, 20 near St. Louis, and the rest near the state's smaller urban areas.

In terms of higher concentrations of minority students, the picture was similar. In 1973, there were 17 districts with majority Non-White enrollments, eight of them downstate. In 1989, there were 46 districts with a majority of their students being Non-White, only ten of which were downstate. From 1973 to 1989, (see figure 6) the number of minority students increased by 78,671, with the suburban districts growing by 85,564, downstate districts by 15,351, while Chicago lost 22,244 minority students (Blacks down 72,075, American Indians down 285, Asians up 6,537, and Hispanics up 43,579).

Figure 6



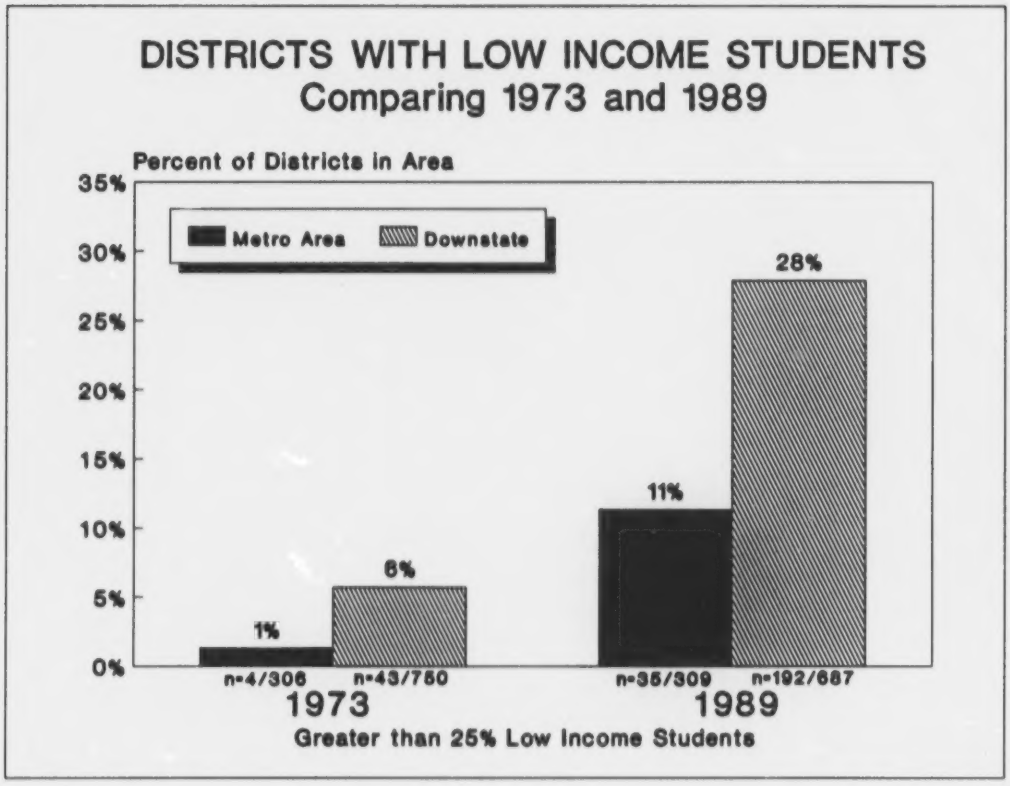
3. Rapid Escalation in Number of Low Income Students

While the minority population in the public schools was increasing, the number of low income students rose even more dramatically, by 180,000 (see table 5). And these low income students were dispersed far more widely across the state. In 1973, there were 322 districts with at least 10 percent of their students classified as low income (the statewide proportion was 13.8 percent). In 1989, when 27.8 percent of the state's students came from low income homes, there were 609 districts with at least 10 percent economically disadvantaged. In 1973, ten districts had more than half of their students living in poverty, with 47 districts with low income enrollments over 25 percent. By 1989, 33 districts had half their students who were economically disadvantaged, and 227 had 25 percent of their students classified as low income.

These districts serving high proportions of low income students were spread much more widely across the state. In 1973, there were only four metropolitan area districts with 25 percent of their students from low income homes (Chicago and three suburban districts). By 1989, in addition to Chicago, there were 34 suburban districts with 25 percent of their

students from such homes. Downstate, the increase was also dramatic. In 1973, there were 43 districts with 25 percent of their students classified as low income; by 1989, there were 192 such districts.

Figure 7



While Black, Asian, and Hispanic students may require some cultural sensitivity on the part of their teachers, and might benefit from some curricular adaptations, economically disadvantaged students have been more closely associated with educational need. Since the Coleman Report (1966) onwards, lack of achievement has been more closely associated with economic disadvantage than any other educational indicator. It was for that reason that a poverty impaction factor was included in the Illinois school aid formula adopted in 1973. School districts with high proportions of economically disadvantaged students were to receive extra revenue to support their efforts to overcome the effects of poverty on their students.

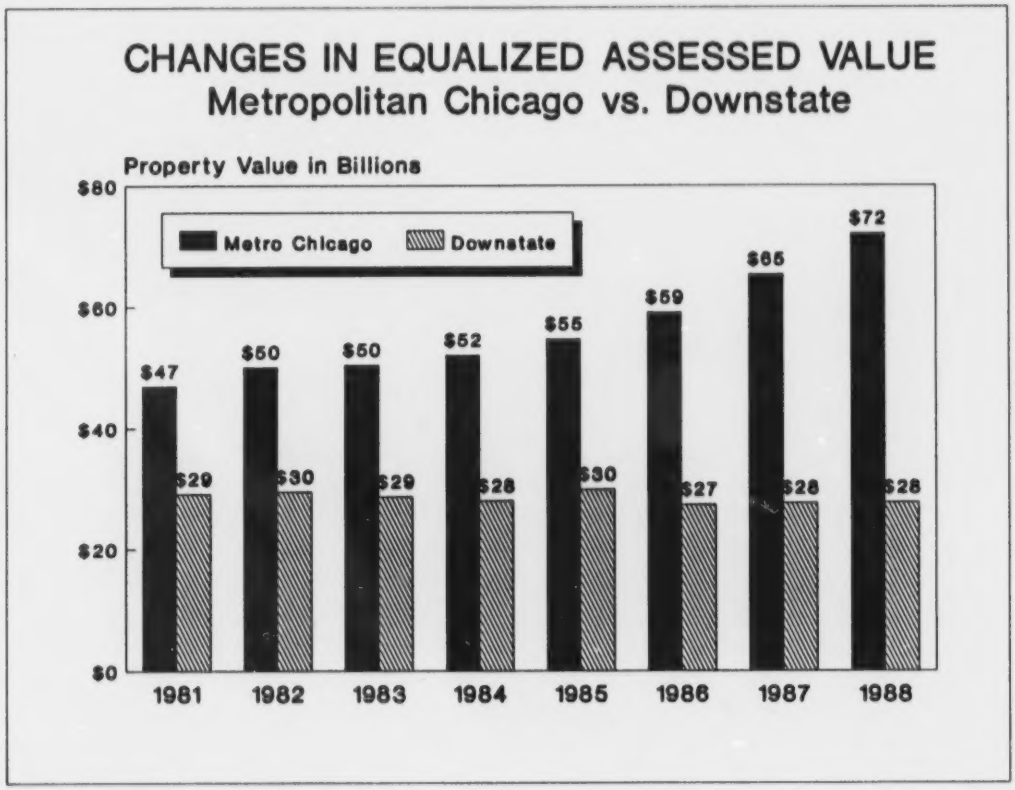
C. Changes in the Property Wealth Base

Prior to 1980, Illinois followed the national trend of reducing the dependency of the local government on revenue collected through local property taxes. This policy was achieved through a combination of increased state and federal transfers and state directed local property tax relief. Due to shifts in federal and state priorities since 1980, the effort to reduce dependence on the local property tax has been abandoned.

It is important to understand the general basis on which annual real property values are calculated. This year's property assessments under six general categories (residential, farm, commercial, industrial, railroad, and mineral) will determine the basis for property tax revenue distribution in the following year. Equalized Assessed Valuations (EAVs) are calculated using a state-directed multiplier to assure equal treatment of property values throughout the 102 counties in Illinois.

Unequal growth in Illinois' property wealth base since 1981, as measured by EAV, has been particularly worrisome. While the state's EAV total has increased by nearly $24 billion between 1981 and 1988, most of that growth was located in the six counties of the Chicago metropolitan area. In aggregate, the other 96 counties lost approximately $1.5 billion in property value. When comparing changes in EAV between the metro area and downstate, the disparity becomes obvious.

Figure 8



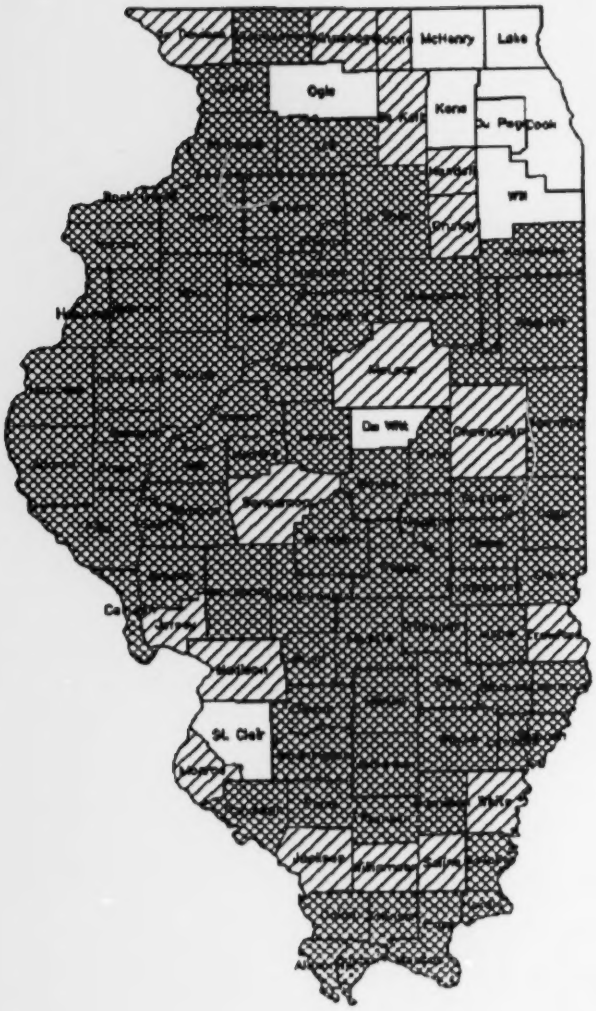
In 1981, the 96 downstate counties contained $29 billion in EAV compared to $47 billion for the Chicago metro area. Between 1981 and 1988, the value of property in the metro area grew steadily, increasing by 53.6 percent; downstate EAV declined slightly, by five percent. Only one quarter of Illinois' counties experienced growth. In fact, half of all downstate counties (48) suffered EAV losses of more than 20 percent. Meanwhile, the six counties in the Chicago metropolitan area (Cook, DuPage, Kane, Lake, McHenry, and Will) accounted for an increase of $25.1 billion, thus offsetting total downstate losses of $1.5 billion. Chicago increased its EAV by 64 percent. The largest Chicago gains were realized in commercial property (up $4.8 billion), residences ($2.3 billion), and industrial property ($1.3 billion). The Cook County suburbs and other metropolitan counties also experienced significant gains in commercial ($2.4 billion) and industrial ($1.7 billion) property, but the largest gains were in residential EAV (up $3.3 billion).

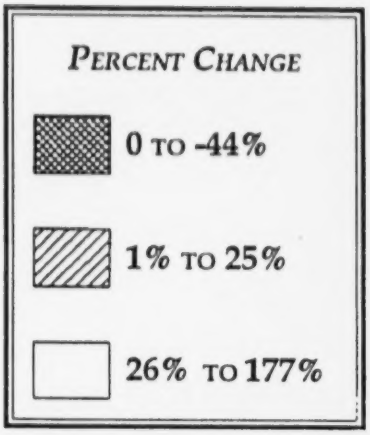
Downstate counties, on the other hand, experienced the most significant losses in farm land valuations due to legislatively mandated farm land reassessment. The act required farm lands to be assessed on the basis of income generated rather than the market value of the land. This measure protected income poor, but property rich farmers. As a result, the downstate farm land EAV dropped 32.2 percent between 1981 and 1988, accounting for a $2.8 billion loss in property value.

A further examination of shifts in Illinois' wealth base by region reveals large groups of counties experiencing a general devaluation in EAV. While not every county within each region declined in EAV, most counties have, and the total EAV of the region reflects an overall reduction in valuation. As revealed by the map of Illinois on the next page, most of the eastern portion of the state and significant portions of mid-western and north central Illinois counties are also declining in EAV. Among the 20 downstate counties whose EAV increased between 1981 and 1989, 11 saw increases less than 10 percent; six (Champaign, McLean, Madison, Monroe, Williamson, and Winnebago) experienced increases between 10 and 20 percent; and only St. Clair (25.6%), Ogle (41.1%), and DeWitt (176.8%) had substantial increases in their EAV, with new nuclear generating power plants accounting for the increases in Ogle and DeWitt. Meanwhile, the metropolitan area increased its EAV by 53.6 percent, with DuPage (68.5%), Chicago (64.3%), and Will (64.3%) leading the way (see Appendix D for changes in EAV by county between 1981 and 1989).

Clearly, there are diverging trends in the value of property in Illinois. While the Chicago metropolitan area, particularly Chicago, is growing rapidly in dollar value, downstate counties are falling drastically behind. The Chicago metro area owes its increases in EAV to commercial (up $9.4 billion in EAV) and industrial (up $4.6 billion) expansion; together, commercial and industrial growth provided two-thirds of the growth in Chicago metro area's property values. Throughout the 96 downstate counties, the moderate growth in commercial and industrial value has not been adequate to offset the one-third decline in the value of farm land. This disparity in property tax valuation throughout the state is the underlying cause of the inequity in the state's educational finance scheme.

PERCENT GAIN or LOSS of EAV
BY COUNTY
1981 to 1988





D. State Policy Which Increased Inequity

In addition to farmland reassessment, the General Assembly took other actions which have increased the inequity in school finance. Closely related to the farmland reassessment were other actions taken to reduce taxable property value, such as homestead and elderly exemptions. While these legislative actions may have clearly important values for taxpayers, their net effect was to reduce the value of residential property subject to taxation by local school districts, thereby increasing the significance of non-residential property values and their location.

The most significant legislative changes impacting school funding equity were those made to the formula for distributing General State aid to districts across the state. Closely related to these changes in the formula were the general levels of state revenues for schools. Finally, the effects of these changes are most dramatically seen in the reduced support for low income students across the state.

1. Changes in the School Aid Formula

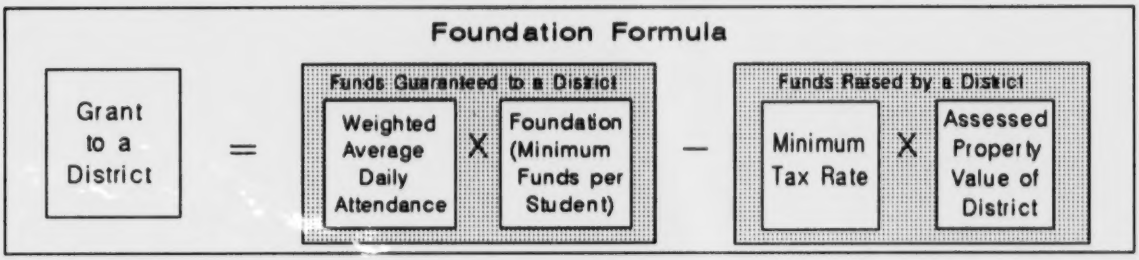
For its first century, Illinois relied predominantly upon local taxes to support public schools. What little support was provided by the state was raised from a state-wide property tax and distributed to counties on the basis of the number of individuals under the age of twenty residing in the county. During the early years of the 20th century, school administration experts began to question the fairness of such an approach. Some twenty years after equalization formulas were first devised and implemented in New York, Illinois adopted such a measure.

A. The Strayer-Haig System

Illinois' first true funding formula for education was implemented in 1927 and was called a "Strayer-Haig" formula after its creators. The Strayer-Haig system was the basic structure for allocating Illinois general state aid from 1927 to 1973. The Illinois version offered school districts three options for calculating their state aid grant. Districts then received the highest grant amount generated by any of the three formulas.

Option 1 - the Foundation

The most utilized of these options was a "foundation" based formula. The state guaranteed that if a district taxed itself at least at a minimum "qualifying level", the state would provide the additional monies necessary to guarantee a minimum amount of funding per student, the "foundation level". The formula is diagrammed on the following page:



The foundation formula calculates the guaranteed amount of revenues due each district by multiplying the number of weighted students by the foundation support level set by the legislature each year. In order to encourage high attendance, the formula uses the average daily attendance (ADA) of students rather than the total number of students enrolled in each district. It was also agreed that high school students required more diverse programs than elementary students, so were weighted more heavily. By 1973, the Average Daily Attendance was weighted as follows:

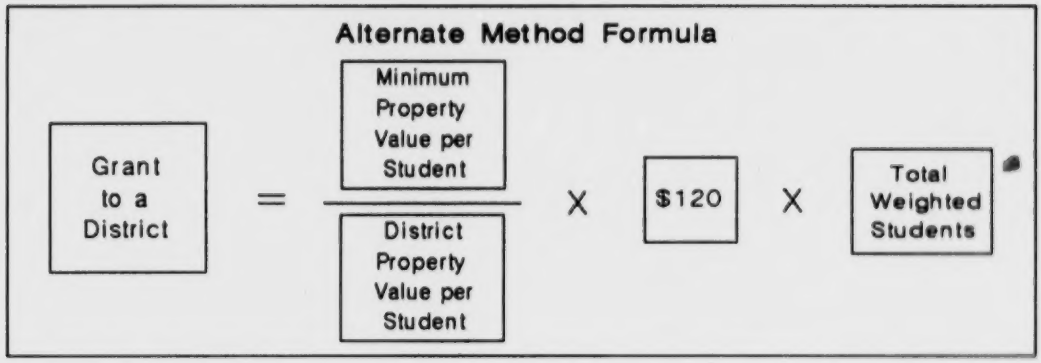
Number Students (ADA) in Grade 9 - 12	times	1.25
Number Students (ADA) in Grade 1 - 8	times	1.00
Number Students (ADA) in Kindergarten	times	.50

The sum of these three weighting calculations produced the district's student count in terms of its Weighted Average Daily Attendance (WADA). When this figure was multiplied by the legislatively set foundation level, the district's guaranteed revenues were determined. The district's ability to raise those funds was calculated by multiplying the state determined minimum qualifying tax rate against the district's property value. State grants made up the difference between the guarantee and the actual revenue capacity of the district. In this way, the state guaranteed that every district willing to tax itself at, or above, the minimum qualifying rate would have a basic level of support for its public schools.

Option 2 - the Alternate Method

Some districts had enough property wealth so that, using the minimal tax rate, they were able to raise more than the guaranteed foundation level from local taxes. Under the Strayer-Haig foundation formula, those districts would receive no state support. To assure that every district received some state support, an "alternate" formula was added to the basic formula.

The alternate formula compared a district's assessed property value per student to the minimum which would disqualify a district from the foundation formula. Expressed (see diagram below), the higher the district's property value, the smaller the fraction. This fraction would then be multiplied by $120 per student (WADA) to calculate the district's share of state funding. In this way, districts which had more property value than they needed to reach the foundation would receive some state support, which would decline in inverse proportion to the wealth of the district's property.

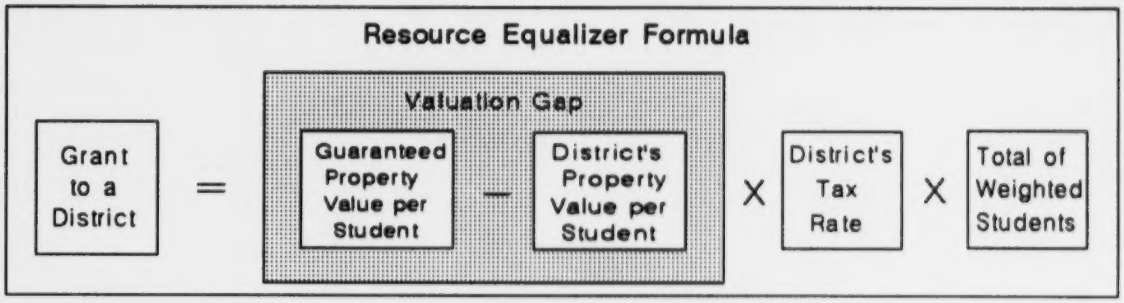


Option 3 - the Flat Grant

Although under the Alternate Method the fraction derived by comparing a district's property wealth per pupil to the minimum could never reach zero, for the more wealthy districts, per pupil grants could be quite small. The Flat Grant option set the minimum grant at $48 per weighted student. Thus, districts with more than 2.5 times the minimum property wealth per pupil would receive that minimal amount. (When property wealth per pupil reached 2.5 times that of the minimum, the fraction would equal 40 percent, which when multiplied by $120 equals $48.)

B. The Resource Equalizer Formula of 1973

The first major changes to the 1927 school aid formula occurred in 1973, when the "resource equalizer" component was added to the Strayer-Haig formula as a fourth option. The resource equalizer is similar to the Strayer-Haig in that it guarantees a district a minimum amount of money per student. It is different in that the allocation is made by guaranteeing all districts a minimum equalized assessed property valuation per student. Hence the name, "resource equalizer". The equalization is accomplished by subtracting the district's actual "equalized assessed valuation" (EAV) per weighted student from the district guaranteed EAV per weighted student. The resulting property valuation gap is then multiplied by the district's operating tax rate and by the total number of weighted students in average daily attendance to determine the amount of the state grant to the district. In this way, the state is making up the difference between revenues produced from their actual property value per pupil and the guaranteed value per pupil (see diagram on next page).

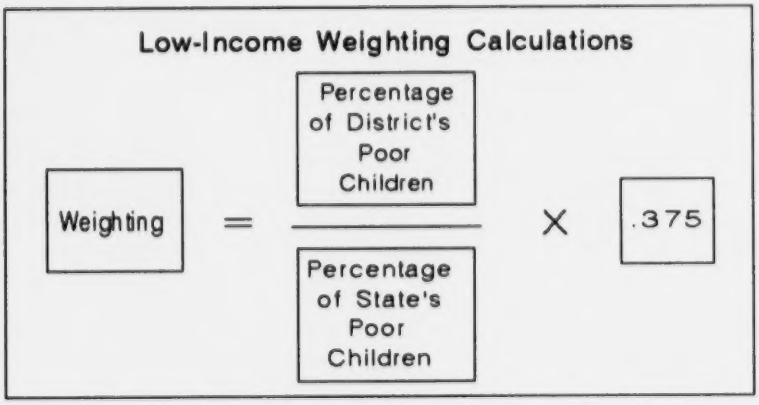


Reward for Effort

The 1973 version of the resource equalizer included a "reward for effort" component. Districts were rewarded for levying higher tax rates, since the higher the tax rate used in the formula, the larger the district's state grant would be. The 1973 formula revisions also included some changes in the method of determining student counts. In a small change, seventh and eighth grade students were weighted at 1.05. A more important weighting was given to students from low income homes.

Low Income Weighting

In addition to giving students in different grades different weights, the 1973 formula gave additional weighting to economically disadvantaged students. This was done by comparing the district's proportion of low income students to the proportion of such students in the state as a whole. The resulting ratio was then multiplied by a constant (0.375). This calculated weighting, which had a maximum allowable level of 0.75, was then multiplied by the district's number of low income students and added to the district's grade weighted count. Thus, low income students, in districts with more than the state average number of them, could be weighted as much as 1.75 in districts with high concentrations of such students.



Any district with twice the percentage of low income children as the statewide average would receive the maximum poverty weighting factor of .75:

$$2 \times 0.375 = 0.75$$

A poverty impaction weighting was also added to the Strayer-Haig component. The weighting consisted of multiplying the number of Title I (disadvantaged) students by 0.50 and adding the resulting total to the weighted average daily attendance count. This produced a weaker weighting than the resource equalizer poverty weighting.

C. The Amendments of 1980

The present educational finance system was created through a series of formula changes in 1980. The three options under the Strayer-Haig system were eliminated from the formula. The reward for effort component of the resource equalizer formula had been eliminated in 1979 by creating a very low cap on the operating tax rate for calculations in the formula. A district could levy a higher tax rate, but it could only utilize the cap level in calculating its state aid. For most districts, this resulted in state aid very much like that which would have been produced by the Strayer-Haig foundation formula. New alternative and flat grant formulas were added as options for districts with too much property wealth to benefit from the resource equalizer formula.

1980 Alternate Method

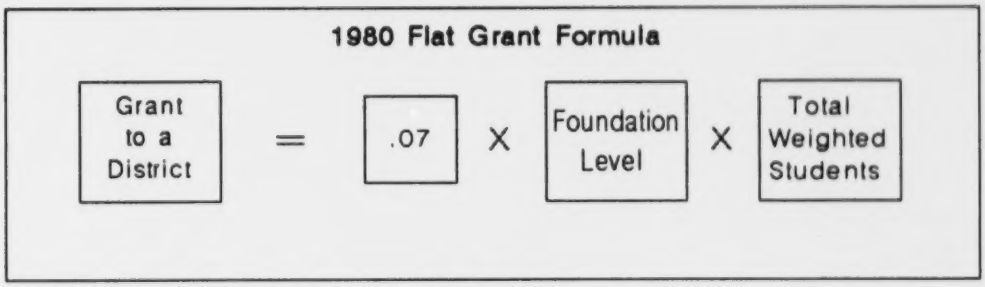
The new alternate method guaranteed a district up to 13 percent of the foundation level when its property value per weighted student was greater than 87 percent of the state guaranteed assessed valuation per weighted student. This was accomplished by multiplying 13 percent of the state foundation level by .87 ti mes the ratio of the guaranteed property value per student and the district's property value per student. The product of this formula provided the per pupil support under the alternate method.

1980 Alternative Method

$$\text{Grant to a District} = .13 \times \text{Foundation Level} \times .87 \times \frac{\text{Guaranteed Property Value per Student}}{\text{District's Property Value per Student}} \times \text{Total Weighted Students}$$

1980 Flat Grant Method

The concluding line of the alternate grant method mandates that no school district receive less than seven percent of the foundation level per weighted student. This became the new flat grant formula:



Legislative Changes Which Increased Inequities

In response to the perception that the reward for effort aspect of the resource equalizer formula was encouraging school districts to raise their taxes, the General Assembly fixed a maximum operating tax rate for use in calculating a district's grant. By doing so, the incentive to raise local taxes to realize greater state aid was removed. Computation rates were set at $2.76 per $100 EAV for unit districts, $1.90 for elementary districts, and $1.10 for high school districts for all districts with qualifying tax rates of at least $2.18 for unit districts, $1.28 for elementary districts, and $1.10 for high school districts. These rates are still in effect today. The elimination of the reward for effort provision means that school districts which must tax themselves heavily because of low property wealth get no extra assistance from the state to mitigate their burden. The elimination of the reward for effort increased both revenue per pupil and taxpayer inequity.

In 1978, the General Assembly decreased the poverty weighting factor, reducing the maximum allowable weighting from .75 to .675. By 1982, the maximum weighting had been further reduced to its present level of .625. These reductions in the low income weighting factors have reduced state aid to districts with heavy concentrations of low income students.

Another legislative adjustment in 1980 to the poverty weighting calculation helped districts with low and moderate levels of poor students. The constant which had been set at .375 in 1973 was raised to .53 in 1980. Raising this constant allows districts whose proportion of low income students is lower than the capped ratio at .625 to increase their low income weights by 50 percent over what they would have been allowed in 1973. Thus, districts with moderate levels of disadvantaged students benefitted, while those with higher concentrations had their state assistance reduced.

2. Inconsistent State Support for Schools

During the 1980s, total revenues for Illinois schools from all sources rose by 40.8 percent (from $5.6 billion to $7.9 billion). This increase slightly exceeded the increase in the Consumer Price Index for the period (up 31.8 percent from January 1982 to January 1989)[1]. The State of Illinois played a minor role in this revenue increase. General State Aid rose only 28.8 percent, falling slightly behind the rate of inflation. Distributive Aid accounted for only 14.9 percent of the total revenue increase; categorical support and funding for special initiatives included in the 1985 state reform package accounted for a similar amount, 14.0 percent. Federal government support made up 6.1 percent of the increase. Local property taxes provided two-thirds (67.7 percent) of the increase in revenues to school districts across the state between 1982 and 1989.

Table 6

Revenue Increases 1982 - 1989

(All Sources, in billions)

		Local Revenue		State Revenue		Federal
	Total Revenue	Property Taxes	Other Local	Distrib Aid	Categ'l Grants	Aid
Revenue-1981-82	$5.63	$2.84	$0.62	$1.50	$0.34	$0.31
Revenue-1988-89	$7.92	$4.39	$0.59	$1.84	$0.66	$0.45
Change 1982 - 1989	$2.29	$1.55	$-0.03	$0.34	$0.32	$0.14
Percent of Change *	100.0%	67.7%	-1.3%	14.9%	14.0%	6.1%

** Numbers and percentages vary slightly due to rounding*

Source: *Illinois Public Schools Financial Statistics,* 1981-82 and 1988-89. Illinois State Board of Education, Dept. of School Finance

This means that the state share of the costs of education dropped from 32.7 percent of all revenues to 31.6 percent. However, because of proportionately larger increases in categorical funds, the state funds devoted to equalizing spending between districts provided an even smaller proportion of all education revenues (23.2 percent) in 1989 than they had in 1982 (26.6 percent). Thus, statewide, equalizing aid fell to less than half the revenues derived from property taxes.

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[1] A longer range perspective is even more discouraging. Between 1976 and 1983, state support for public schools fell 28 percent behind inflation. The big funding increases associated with the passage of the 1985 education reform act only recouped half of that loss to inflation for the 1976 - 1986 decade.

Table 7

Share of Support for Public Schools

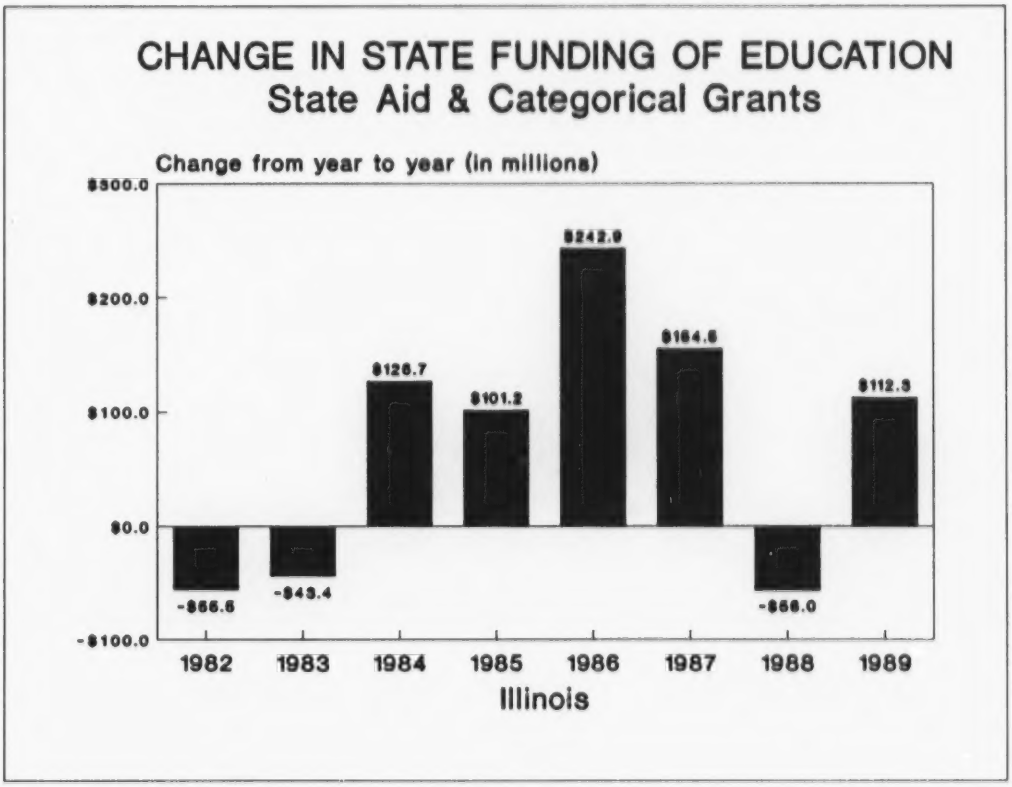
(All Sources, in billions)

		Local Revenue		State Revenue		Federal
	Total Revenue	Property Taxes	Other Local	Distrib Aid	Categ'l Grants	Aid
Revenue–1981–82	$5.63	50.4%	11.0%	26.6%	6.0%	5.5%
Revenue–1988–89	$7.92	55.4%	7.5%	23.2%	8.3%	5.7%
Change 1982 – 1989	$2.29	4.9%	-3.5%	-3.4%	2.3%	0.2%

Source: *Illinois Public Schools Financial Statistics,* 1981–82 and 1988–89. Illinois State Board of Education, Dept. of School Finance

An important factor contributing to budgeting problems for school districts has been the state's inconsistent support for education from year to year. Doug Whitley, when president of the Taxpayers Federation of Illinois, suggested that Illinois schools have been on a "Revenue Roller coaster" in terms of state support.

Figure 9



Over the past nine years, Illinois' schools have seen combined state funds for education fluctuate drastically. In three of the previous nine years (1982, 1983, 1988), combined state funds for education actually decreased from the previous year, while five of the years saw increases from the previous year, ranging from $100 million to nearly $250. This inconsistent funding by the state, with the annual appropriation usually not decided until the end of June, after the end of the preceding school year, has created havoc for local district financial planning and contract negotiations.

In urban counties like Cook, with a program of triennial property reassessment, the inconsistency of state funding is accentuated. In one year out of three, a school district can receive a big jump in local tax revenues without changing its tax rate, resulting simply from an increase in the assessed valuation of local property (half of Chicago is reassessed during each of two years in the cycle). However, the increased property value will decrease the proportion of state aid in the succeeding years. For districts which receive little state aid, this is not important. For property poor districts, which receive a large portion of their revenues from the state, property assessment practices create boom and bust cycles in school district budgeting.

Table 8

CHANGES IN REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

(in millions)

	Total Revenue	Local Revenues		State Revenues		Federal Aid
		Property Taxes	Other Sources	Distrib Aid	Categor'l Grants	
STATE Change 1982-89	$2,294	$1,548	($35)	$324	$315	$142
% Change from 1982	40.8%	54.6%	-5.6%	21.4%	91.5%	45.6%
METRO Change 1982-89	1,001	921	(39)	28	62	29
% Change from 1982	41.7%	63.0%	-11.0%	7.1%	48.4%	51.6%
CHICAGO Change 1982-89	704	394	25	29	184	72
% Change from 1982	54.8%	88.8%	61.2%	5.2%	232.9%	44.2%
DOWNSTATE Change 1982-89	589	234	(21)	266	68	42
% Change from 1982	30.3%	25.1%	-9.3%	47.8%	49.8%	44.3%

** Numbers may not total exactly due to rounding*

Increased property tax revenues played a far more important role in Chicago and its suburban neighbors than in downstate communities outside the six county metropolitan area. Revenues from property taxes for operating purposes increased by 63 percent in the Chicago metropolitan area suburbs and by 88.8 percent in Chicago (see table 8). State distributive aid in those areas increased by only 7.1 percent and 5.2 percent respectively, reflecting the small increases in state aid over the period and the increased emphasis on property tax revenues to fund education in each area. By contrast, other state funds (categorical aid and reform program support) increased by 48.4 percent in the suburbs and by 232.9 percent (more than tripling) in Chicago.

The picture was much more grim downstate. In these 96 counties which enrolled more students than either the suburbs or the city, the total revenue increase from 1982 to 1989 was $589 million, a 30.3 percent increase, slightly under the rate of inflation. This increase was a little over half (58.9 percent) the $1 billion increase in the suburbs and 83.7 percent of the increase for Chicago which had less than two-thirds as many students! The primary reason for this dismal performance was the inability of downstate property taxes to support large revenue increases, as they had in the metropolitan area. Downstate property tax revenues increased only 25.1 percent. Even with the predominant part (82.2 percent) of the increase in state aid going to downstate districts, the slower than inflation growth in property tax revenues created financial problems for downstate districts, three quarters of which had at least ten percent of their students coming from low income homes.

3. Shifting Support of Low Income Students

An examination of a subset of school districts with more than half of their students who come from low income homes is also instructive. In 1989 there were 227 school districts in the state with at least 25 percent of their students classified as low income (figure 7). Chicago is the largest of these districts and, alone, enrolled 53.7 percent of all low income pupils in the state. Chicago's share of the state's low income students was virtually the same in 1981. As we have already seen, however, during the 1980s Chicago was in a somewhat unique position. While the proportion of its students who were from low income homes increased from 50.4 percent to 65.8 percent, matching the rate of increase statewide, property values expanded from $13.2 billion to $21.7 billion, 64.4 percent. This increase in the district's EAV resulted both from new building in the city's downtown area, and from rising market values of property in the metropolitan area, reflected in reassessments. Together with legislatively restored higher tax rate limits as the district recovered from virtual bankruptcy in 1979-80, these higher property values allowed higher than normal budget growth during the 1980s. Chicago's budget expanded by 54.8 percent during this period, compared to an average increase in the suburbs of 41.7 percent and in downstate districts of 30.3 percent. Thus, Chicago is somewhat of an anomaly. Its property tax revenue growth allowed it more flexibility in the face of an inadequate state effort to meet the increasing poverty levels of the state's students. But what of other school districts with high levels of low income children? It has already become clear that the state's effort in the

downstate area was inadequate in light of the state's debilitating action in farm land reassessment.

There were 227 districts which were heavily impacted by poverty (25 percent or more low income students) in 1989. Of these, 26 elementary, high school, and unit districts were located in the suburban metropolitan area, most of them in southern Cook County and neighboring Will County (see Appendix E). Together, these 26 districts enrolled 74,487 students in 1988-89, the last year for which finance data were available. Of that number, 41.9 percent, or 31,359, were from low income homes. In 1981-82, these districts had enrolled 37.1 percent who were considered low income students.

Table 9

26 Suburban Poverty Impacted Districts

	1981-82	1988-89	Change
Total Enrolled	77,703	74,787	(2,916)
Low Income Students	28,803	31,359	2,556
Percent Low Income	37.1%	41.9%	4.9%

Among these poverty impacted school districts, the average per pupil revenue from all sources in 1981-82 was $2,931; that figure increased to $4,086 in 1988-89. Among all districts in the suburban area, the comparable figures were $3,388 and $5,125; the figures for Chicago were $2,898 and $4,865. Thus, Chicago, thanks to its huge increases in property tax revenues, slightly closed the gap between it and its suburban neighbors, in aggregate. By contrast, the poverty impacted suburban districts, while increasing their per pupil revenues by 39.4 percent, fell further behind both their neighbors and Chicago.

Table 10

Changes in Revenues Per Pupil

	1981-82	1988-89	Increase
Metro-Poverty Impacted Districts	$2,931	$4,086	39.4%
Metro-All Districts	$3,388	$5,125	51.3%
Chicago	$2,898	$4,865	67.9%

When the specific sources of revenue are examined, the greater ability of Chicago and most suburban districts to utilize increased property tax revenues becomes clear. Table 11 shows that the selected poverty impacted districts had an average $666 per pupil increase in property tax revenues, while losing $228 per pupil in other local revenues. By comparison, the suburban districts as a whole were increasing per pupil property tax revenue by $1,528, while Chicago was increasing the same revenues by $1,048. Other local revenues varied only slightly in both cases.[2] State revenue increases were greater for the poverty impacted districts than for their suburban counterparts as an aggregate, but due to high categorical and reform program revenues in Chicago, were about equal to the city's state revenues per pupil. Thus, the huge differential in property tax revenues between these poverty impacted districts and their suburban and city neighbors meant they had relatively fewer new dollars to meet the needs of their slowly increasing low income population (see Appendix F for more details).

Table 11

PER PUPIL REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

	ENROL.	TOTAL PER PUPIL	LOCAL REVENUES		STATE REVENUES		FEDERAL AID PER PUPIL
			PROP TAX PER PUPIL	OTH LOC PER PUPIL	ISTRIB AID PER PUPIL	CATEG'L PER PUPIL	
STATE Change 1982-89	(157,539)	$1,560	$1,008	$9	$253	$194	$95
Percent Change	-8.2%	53.3%	68.4%	2.8%	32.2%	108.5%	58.5%
POV IMPACT Change 1982-89	(3,216)	1,156	666	(228)	486	157	75
Percent Change	-4.1%	39.4%	51.8%	-45.6%	67.3%	76.2%	34.8%
METRO Change 1982-89	(44,886)	1,738	1,528	(25)	81	106	48
Percent Change	-6.3%	51.3%	74.0%	-5.0%	14.3%	58.4%	61.8%
CHICAGO Change 1982-89	(34,447)	1,968	1,048	68	178	467	206
Percent Change	-7.8%	67.9%	104.7%	74.8%	14.1%	261.0%	56.4%
DOWNSTATE Change 1982-89	(78,206)	1,132	472	3	464	118	74
Percent Change	-10.1%	45.0%	39.2%	1.0%	64.4%	66.7%	60.5%

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

[2] Per pupil percentage increases are greater than percentage increase of gross revenues due to declining enrollment across the state. The state often used declining enrollments as justification for minimizing state funding for education. Since property tax revenues are not related to pupil counts, declining enrollments will increase per pupil property tax receipts.

As might be expected, lower property tax revenues are related to more slowly increasing property values. Total EAV increased by $16.4 billion for all metropolitan suburbs between 1981 and 1988, the relevant years for school years being examined here. The change in Chicago was $8.5 billion. These increases represented 49 percent and 64.3 percent increases respectively. For the selected poverty impacted districts, EAV growth, in aggregate, was $549 million, a 14.6 percent growth rate.

Table 12

CHANGES IN PROPERTY VALUES IN METRO CHICAGO

	EAV PER PUPIL 1981-82	EAV PER PUPIL 1988-89	CHANGE IN EAV PER PUPIL	PERCENT CHANGE
Poverty Impacted:				
Elementary	$46,870	$54,549	$7,679	16.4%
High School	102,484	137,369	34,885	34.0%
Unit	28,961	31,946	2,985	10.3%
Metro Suburbs (Aggregate):				
Elementary	77,012	113,781	36,769	47.7%
High School	138,666	246,735	108,069	77.9%
Unit	40,251	65,404	25,153	62.5%
Chicago (Unit)	29,819	53,763	23,944	80.3%

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

The most relevant statistic for assessing revenue growth patterns is the EAV per pupil (a component of the school aid formula) shown in the figure above. The shifts shown in the table above in EAV per pupil between 1982 and 1989 are so extreme and so stark that even though the amount of distributive state aid increases over the same period, it is simply overwhelmed. Districts with the most disadvantaged students skimp by on resources which only slightly exceed the rate of inflation while districts with few needy children throughout the rest of the suburbs have experienced per pupil revenue increases exceeding 50 percent. The school aid formula, at its present level of funding, is inadequate to compensate for such disparity in EAV.

Alan Hickrod and his colleagues, in their 1988 MacArthur/Spencer Project Report *Guilty Governments*, have outlined more extensively the decline in equity in school funding in Illinois. Our report has attempted to add to their analysis the effects of rapid property value changes, both those resulting from market forces in the metropolitan area and from

changes in assessment practices originating in the state legislature. The combination of negligible state support and escalating property values in the more affluent parts of the state has dramatically increased the inequity between property rich and property poor districts. It has similarly had disastrous impact upon school districts enrolling an increasing number of low income students. Only in Chicago have resources expanded as the need has expanded. In the city, the increases in property values in some parts of the city are equally accessible to all schools, including those with increasing numbers (as well as proportions) of low income students.

V. The Tax Effort of Illinois' School Districts

Tax effort varies significantly across the State of Illinois. Some school districts use very low tax rates to levy property taxes while others are forced to use very high tax rates. The current range in operating tax rates (for the 1989-90 school year) is:

Table 13

Tax Rate Ranges

(Operating Tax Rates, 1989-90)

DISTRICT TYPE	HIGHEST RATE	PERCENTILES			LOWEST RATE	RATIO 95th - 5th
		95th	50th	5th		
Elementary	$5.03	$3.18	$2.21	$1.48	$0.56	2.15:1
High School	3.09	2.51	1.76	1.36	0.66	1.85:1
Unit	5.47	4.21	3.23	2.62	0.90	1.61:1

There are several ways of looking at differences in tax rates (and school revenues). One way is to look at the extreme cases. For the elementary districts, the ratio of the highest tax rate to the lowest is 9:1; that is, the highest tax rate is nine times the lowest tax rate. That would mean that taxpayers in the highest rate district would pay nine times as much property tax on the same value house as would taxpayers in the lowest rate district. The ratio for highest and lowest rates in high school districts is 4.7:1 and in unit districts is 6.1:1.

However, some of the districts at the extremes operate under very unusual circumstances. There are several ways to take into account these extreme cases. One way, incorporated in the recently filed litigation claiming the current funding scheme in Illinois is unconstitutional, is to combine all of the districts in the top ten percent and all in the bottom ten percent and then compare the averages. This is known as comparing the average of the top and bottom deciles.

The EdEquity Coalition has adopted another method of dealing with the extreme cases. The Coalition has chosen to discard the extreme cases and focus on the 90 percent of all school districts in the middle of the range. To do this, the Coalition compares the ratio between the district at the 95th percentile and the district at the 5th percentile. In the case of tax rates, this gap is not nearly so wide as for the districts at the extremes. For elementary districts, the range is between $3.18 per hundred dollars of EAV and $1.48 per $100. That is a ratio of just 2.15:1, which means the tax rate in the 95th percentile district

is slightly more than twice that of the 5th percentile district. For high school districts, the 95th to 5th percentile tax rate comparisons are between $2.51 to $1.36, or a ratio of 1.85:1. For unit districts, the ratio ($4.21 to $2.62) is 1.61:1. For these calculations, just the tax rates in the Operating Tax Rate are included (excluded are levies for special programs and bonds for capital expenditures).

However, just looking at the raw tax rates is not sufficient. It is also necessary to understand *why* tax rates are set at the levels they are in order to understand whether the current situation is inequitable. The examination must include both districts with a low tax effort and districts with a high tax effort.

A. Low Tax Effort Districts

During the 1989-90 school year, 145 of the 957 districts taxed at rates *below* the threshold rate necessary to access the foundation level of support from the state. These 145 districts did not tax themselves heavily enough to qualify for full support from the state to provide even the most meager level of educational services. But it is not accurate to suppose that all 145 of these districts do not provide an adequate level of service. Fifty-nine of these districts provided more than the minimal level of services. For example, Niles Elementary District #71, a northern suburb adjacent to Chicago, used a total tax rate of only $0.99 per $100 EAV, about half the elementary district threshold rate of $1.90. But on the basis of that very low tax rate, it produced $6,179 per pupil in local property tax revenues and total revenues per pupil of $7,713 in 1988-89. Niles was able to produce these high revenues because it is extremely wealthy in property values per pupil. The district has $691,739 of property wealth for each student attending school there.

Table 14

Tax Rate Example

1988-89 School Year

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Niles Elementary	71	$0.99	$691,739	$6,179	$7,713

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Among the 59 districts providing more than the foundation level, 21, like Niles, more than double the foundation level in revenues per pupil. Thus, one set of low tax effort districts sets their rates very low because they have enough wealth to provide for their

students without qualifying for equalizing aid from the state. Compared to other taxpayers in the state, taxpayers in these districts do not pay the same share of the burden to provide an adequate education for their children. These taxpayers could easily pay a larger share of the costs of educating the children of Illinois.

However, nearly 60 percent of the 145 low tax effort districts keep their taxes low to the detriment of their own students. These 86 districts, nine percent of all districts in the state, do not tax themselves heavily enough to reach the meager foundation level guaranteed by the state. This reluctance to raise tax rates may be related, in some districts, to low levels of family income. However, the state guarantee applies only if districts apply the minimum tax rate themselves. These districts do not even exert this minimal effort. A question raised by the recent law suit is, "Why is the state, which has a constitutional mandate to provide every child in the state with a high quality education, willing to permit even one district to not provide its children with the minimum?" It is an apparent violation of the state constitution for the state to allow this condition to exist. It would appear that the constitution requires the state to force reluctant districts to expend at least a minimal effort. For most of the districts not now achieving the foundation level of support, an increase of less than $0.25 per $100 in their tax rate would guarantee full state participation and lift their students above the minimal foundation level of educational services.

B. High Tax Effort Districts

At the other end of the scale, there are a number of districts which are making an extraordinarily high tax effort. There are 48 districts above the 95th percentile in tax rates, most of which are taxing themselves very high in order to provide an adequate education for their children. Unit and elementary districts generally have to work much harder, and their taxpayers pay a higher burden, than do high school district taxpayers, to provide this adequate level of educational services, . Of the 21 unit districts above the 95th percentile, only one, Elmhurst, pays such high taxes in order to provide support which doubles the foundation level. Among the 21 high taxing elementary districts, only five do so to double the minimum. But four of the six high taxing high school districts double the foundation level.

The issue in taxpayer equity does not need to be focused on those districts which, through referendum, have voted to expend a high effort and accept a high tax burden in order to provide extras for their children. A goal for taxpayer equity is to relieve the tax burden of the 38 districts which have had to adopt very high taxes in order to provide only an average education for their children, while most taxpayers in the state bear a far lower burden to provide the same level of support for their students. These 38 districts bear such a high tax burden because they do not have the same amount of property wealth located within their boundaries as do other districts.

C. Some Examples of Tax Inequity

The inequity of property taxes for education is extreme across the Chicago metropolitan area. Three out of five students in the state attend schools in the six counties around Chicago. Tax burden differences are very sharp, and may be quite large between neighboring communities. However, the greatest extremes among elementary districts are at opposite ends of Cook County. On the north, as noted previously, Niles taxes at only $0.99 per $100 EAV; on the south, Park Forest District 163 taxes its property owners at $6.51 per $100. For that rate, which is more than 6.5 times the rate in Niles, Park Forest realizes only $2,200 per pupil, compared to the $6,200 raised in Niles. Even with more than four times as much state aid, Park Forest's total revenues per pupil are only $4,638, 40 percent less than those in Niles.

Table 15

Tax Rate Comparisons

Elementary Districts, 1988-89

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Niles Elementary	71	$0.99	$691,739	$6,179	$7,713
Park Forest Elementary	163	$6.51	33,103	2,139	4,638

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Though not as extreme, similar differences exist among high school districts. Leyden High School District 212 charges its taxpayers only $1.37 per $100 EAV and realizes $6,486 per pupil in property taxes. By contrast, Rich High School District 227 (both are in Cook County) charges $3.57 per $100 EAV and realizes only $4,569. However, in this case, state aid does a better job of equalizing the differences, with total revenues per pupil of $7,769 in Leyden and $7,208 in Rich. Thus, per pupil revenue differences are diminished, but taxpayer inequity remains.

Table 16

Tax Rate Comparisons

High School Districts, 1988-89

DISTRICT	DIST NO.	TAX RATE	EAV PER PUPIL	PROPERTY TAX REV PER PUPIL	TOTAL REVENUE PER PUPIL
Leyden High School	212	$1.37	$480,998	$6,486	$7,769
Rich High School	227	$3.57	134,999	4,569	7,208

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Taxpayers, however, do not pay taxes to only an elementary or high school district. They pay for both, if they live in an area with a dual district. In addition, they pay other taxes for other municipal functions, such as police and fire protection, water and sewers, parks, and even mosquito abatement. The combination of elementary and high school districts produce much higher tax rates in some areas than in others. For example, in Niles, taxpayers pay only $2.87 per $100 EAV for both elementary and high schools, and a total property tax of only $6.05 per $100 EAV for all services combined. By contrast, in Park Forest, taxpayers pay $10.08 for schools and a combined tax rate of $15.01 (see Appendix G for more tax comparisons).

Table 17

Tax Rate Comparisons

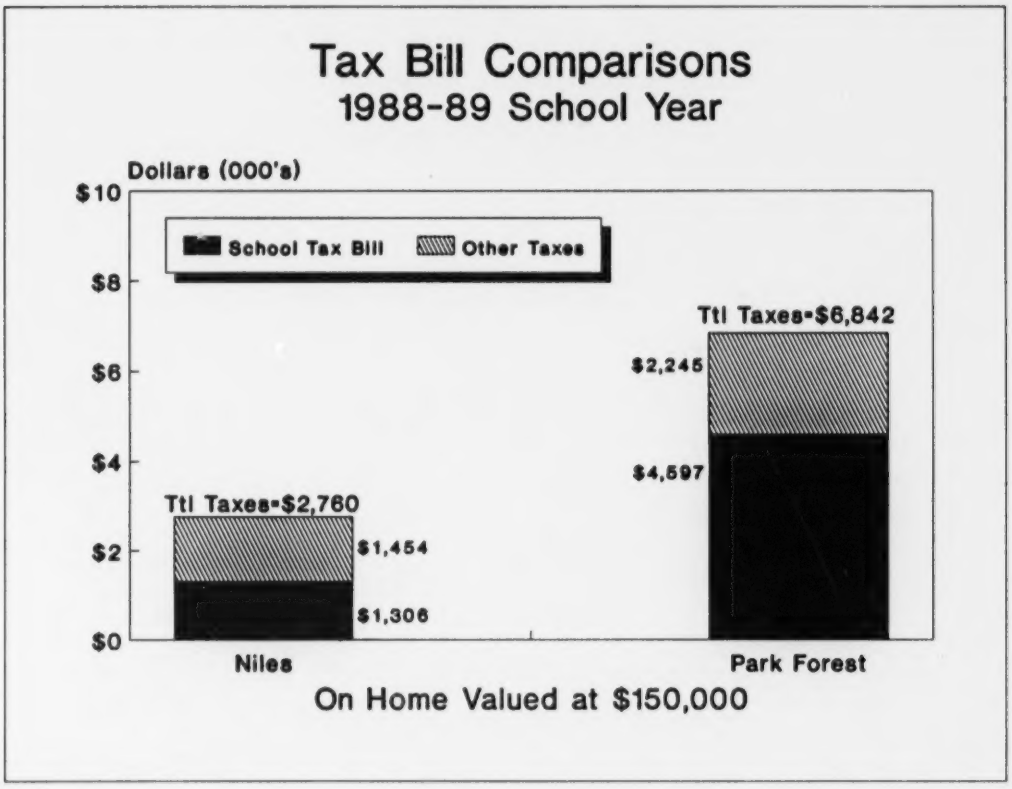
All Taxing Bodies, 1988-89

DISTRICT	ELEM DIST #	H.S. DIST #	ELEM AX RATE	H.S. AX RATE	COMBINED OR SCHOOLS	OTHER TAXES	GGREGATE TAX RATE
Niles	71	219	$0.99	$1.87	$2.86	$3.19	$6.05
Park Forest	163	227	$6.51	$3.57	$10.08	$4.92	$15.01

Source: *1989 METROSTAT DataBook*
Chicago Panel on Public School Policy and Finance

Those tax rate differences translate into a lot of money. For a $150,000 home in Niles, an owner would pay $2,760 in total taxes, $1,306 (47.3 percent) of which would go to schools. For the same home in Park Forest, a taxpayer would pay $6,842 in total taxes, more than $4,000 more than his peer in Niles. Of that total, $4,597 (67.2 percent) went to schools (see figure 10).

Figure 10



Taxpayer inequity is summed up in this dramatic case diagrammed above. The taxpayers of Park Forest are paying more than three times as much in taxes and their children are receiving 40 percent less in educational services. This translates directly into educational service measures such as numbers of pupils per teacher and average class size. In Niles, there are 10.2 elementary pupils for each teacher, while in Park Forest, there are 21.4 pupils per teacher. The average third grade class at the Niles Elementary School is 17 students; in Park Forest, at the Mohawk Elementary School, there are 32 students in the average third grade. Thus, the taxpayers in Park Forest are paying three times as much in taxes for half the educational service for their children. That is an inequity which the state should not permit!

VI. What is Equity?

The foregoing material was designed to demonstrate conclusively that the current scheme of financing public schools in Illinois is inequitable to both students and taxpayers. Some students have five times as many dollars spent upon them as do other students, and these differences derive from the happenstance of their parents' residence. Students whose parents can afford to live in relatively affluent areas of the state will probably have more dollars provided for their education than those who cannot live there. In addition, taxpayers who live in those same affluent areas, in many cases, are also paying significantly lower property tax rates to support their schools.

But if the current situation is to be corrected, there must be some way of defining what would be better than the current inequity. One definition is simply a directional one: any change which would narrow the gap in spending between wealthy school districts and poor ones would be an increase in equity. Similarly, any narrowing of the tax rates taxpayers must bear, so that taxpayers across the state experience more nearly the same tax burden relative to the wealth of their property, would be an increase in equity. This type of definition may be thought of as a process definition; it defines which direction a state is moving, toward or away from equity.

If the degree of inequity in Illinois were relatively small, a process definition might be adequate. But the gap in spending and the differences in tax burden are so great that small movements "toward equity" would still leave the state in a grossly inequitable situation. Therefore, the EdEquity Coalition has proposed definitions of equity which are more absolute. These definitions tell the state's citizens when equity is achieved. The Coalition realizes that different citizens may have different standards to which they believe the state should be held. The Coalition is willing to enter into a dialogue over the specific features of the definition proposed here. In this sense, what we are proposing is a working definition for purposes of opening the dialogue about how much equity should be achieved in funding the students of the State of Illinois.

There are two primary equity issues in funding public education. The first is assuring that every child has an opportunity for a relatively adequate educational program through relative equity in **revenues per pupil**. The second issue is the reduction of the disparity in **taxpayer burden**. To judge the equity effects of proposals to alter the mechanisms for funding public education in Illinois, the EdEquity Coalition has tentatively adopted the following definitions of equity:

Equity in Per Pupil Revenues. An equitable funding system for public education would find the ratio between per pupil revenues from general state aid and local taxes to not exceed 1.5 to 1 for school districts between the 95th and 5th percentiles of all comparable districts, after adjusting for special needs of students. We have excluded the extreme case districts whose circumstances are frequently unusual and who together enroll

only a small fraction of the state's students. We have kept the current weighting for grade and economic disadvantage in calculating per pupil revenues (i.e., we are talking about revenues per CWADA).

Taxpayer Equity. The tentative definition of taxpayer equity would allow no more than a 1.5 to 1 ratio in operating tax rates per $100 of Equalized Assessed Valuation, while maintaining an appropriate balance of non-residential and residential tax burden.

The EdEquity Coalition is also concerned that an adequate education be available to all students in the State of Illinois. In this report, we have not addressed the issue of what an adequate education entails, nor what it might cost. We are sure, however, that it would guarantee that every student have available all course options necessary for success in higher education or in post-school employment. We are also sure that disadvantaged students require extra services and attention to compensate for less than ideal conditions from which they come to school.

VII. Options to Improve Equity

The EdEquity Coalition is examining the four of the six options presented here which provide a more equitable access to property value across the state. The analysis of the State Non-Residential Education Property Tax option, the County Assumption option, the Increased Foundation level option, and the Property Tax-Income Tax Offset option are similar to those included in the Coalition's first edition of this report. The other two options, the State-wide Foundation Property Tax option and the Excess Value Property Tax option, are new options the EdEquity Coalition have recently evaluated.

All of the options were evaluated in their most basic forms. This was done in order to assess the assets and liabilities of the various components of each individual model. It is the Coalition's hope that through this type of analysis, it will be able to recommend an option, or combination of options, which best achieves the goals of equity and adequacy in funding the education of Illinois' children. Also, each option was evaluated at 1989-90 funding levels. Additional state support above current levels would improve both the level of equity and the level of adequacy of educational services available to the state's children under all options analyzed.

An additional goal of the EdEquity Coalition is to recommend an option which increases the median level of education revenues for the children of this state, and thus, does not achieve equity at the expense of adequacy.

Additional components which could be added to any recommended option, and are being evaluated by the Coalition, are: a cost of education index; restoration of the poverty impaction weighting factor back to its 1973 level; institution of a state mandated minimum operating tax rate; and the redistribution of state funds currently allocated to districts which are classified as "Flat Grant" or "Alternate Method" districts.

A cost of education index could be used to adjust for the varying costs of providing education throughout the state. The index utilized by the EdEquity Coalition was the McMahon Index developed by Professor Walter McMahon of the University of Illinois, Urbana-Champaign. Using this index on the current distributional system would move the current 95/5 equity measure from: 2.48:1 for elementary districts to 2.29:1; 2.38:1 for high school districts to 2.09:1; and 1.38:1 for unit districts to 1.42:1. Thus, the degree of inequity for elementary and high school districts becomes slightly lower, while the inequity in unit districts becomes slightly greater.

The poverty weighting factor was added to the 1973 school finance formula to help districts provide extra support for low-income students. The formula gave additional weighting to economically disadvantaged students by comparing the district's proportion of low income students to the proportion of such students in the state as a whole. The resulting ratio was then multiplied by a constant (0.375). The resulting weighting, which had

a maximum allowable level of 0.75, was then multiplied by the student count of low income students and added to the district's weighted count. Thus, in 1973, low income students in districts with high concentrations of such students could be counted as highly as 1.75.

In 1978, the General Assembly decreased the poverty weighting factor, reducing the maximum allowable weighting from .75 to .675. By 1982, the maximum weighting had been further reduced to its present level of .625. These reductions in the weighting factor have reduced state aid to districts with heavy concentrations of low income students. There were 20 districts whose revenues were limited by the poverty weighting cap in 1988-89. One potential equalizing change in any option would be the restoration of the cap on the poverty weighting factor to its 1973 level of .75. This would have the effect of focusing more resources on those districts which have high percentages of low-income students.

Another factor which the EdEquity Coalition is evaluating is the institution of a state mandated minimum operating tax rate for education. By setting a floor below which no district can tax, taxpayer equity would improve significantly.

The final adjustment which has been discussed throughout the state, and finally evaluated here, is the reallocation of funds currently distributed to "Flat Grant" or "Alternate Method" districts. Recapturing the revenues of only "Flat Grant" districts does not provide sufficient revenues to have any significant impact on the student revenue equity measures. By recovering all "Flat Grant" districts' General State Aid funds, the state would only be able to reallocate roughly $9 million to poorer districts. If "Flat Grant" districts' General State Aid funds and categorical funds were recaptured, the state would accumulate approximately $23 million to reallocate.

Recapturing the General State Aid funds allocated to "Alternate Method" districts would provide the state with an extra $63 million to reallocate, while "Alternate Method" districts' categorical funding would provide an extra $84 million on top of that. Beyond the fact that the state has an obligation to fund state mandated categorical programs, the state would not recover a large enough sum of revenues from recapturing the state revenues currently allocated to the slightly more than 200 "Flat Grant" and "Alternate Method" districts to produce any significant improvement in student revenue equity through this proposal.

The EdEquity Coalition has been examining alternatives to the present scheme of school finance in Illinois. We now intend to present, with some detail, six prototypal options to the current scheme.

To keep as much similarity as possible between these models, we have not altered any of the elements in the current school aid formulas. We are focusing only upon the base level of funding provided through local property tax revenues, state distributive aid, and corporate personal property replacement tax revenues. For these calculations, we have excluded special grants, categorical programs for special needs, federal aid (both

programmatic and lunchroom assistance), and special local sources such as fees and resources to support capital expenditures. In this way, we are focusing upon the base level funding that provides the basic level of education for all students. By basing our calculations upon the weighted student count which includes weighting for disadvantaged students, as the current formula does, we are acknowledging some greater effort on behalf of low income students. We are also acknowledging the weighting in favor of high school students and high school districts. These are policy items which are, themselves, subject to debate and potential alteration.

It is likely that any changes which are made to the school finance scheme of Illinois will combine elements from the various approaches described below. Such a result is appropriate, and probably inevitable. The EdEquity Coalition presents these options in their simplest form in order to facilitate the debate about how best to improve the equity of school finance in our state.

Two options in their theoretical forms which have not been analyzed by the EdEquity Coalition, and are not considered viable options, are the Full State Assumption option and the Power Equalization option with a recapture provision.

The Full Assumption option, in which the state pays the full costs of public schools throughout the state, in its true form, is only utilized in the state of Hawaii. Under Full State Assumption option, in principal, total equity in both basic (non categorical) revenues per pupil and educational tax rates is achieved because the entire state and all the schools in the state are considered to be in one school district for fiscal purposes. In practice, there is some slight variation in revenue per pupil between schools in a Full State Assumption option just as there currently exists within large urban and school district and county-wide system.

The second option, the Power Equalization option with a recapture provision, reallocates revenues raised in local districts. Under this option, a portion of local tax receipts which exceed a limit set by the legislature would be turned over to the state treasury for redistribution through the school aid formula. Through this means, excess local tax capacity could be redirected, through the state formula, to property poorer districts.

While the two options mentioned above are not politically viable, the EdEquity Coalition believes that the options presented below allows educators and policy makers an opportunity to assess the viability of the of six alternative options.

A. State-wide Foundation Property Tax Option

This option is a three tiered option which combines: (1) a flat grant per weighted student funded from a state-wide property tax; (2) distribution of General State Aid funds through the current three school aid formulas; and (3) limited local liberty over operating tax rates. This three tiered system combines the notion of a state funded foundation level, an equalizing factor, as well as a limited degree of local control over a district's tax rates.

Revenues for the first tier, a guaranteed flat grant of $2000 per weighted student funded by the state, would be generated through the assessment of a state mandated and collected operating school tax rate of $2.71 per $100 of EAV on elementary districts, $1.54 on high school districts, and $4.24 on unit districts. These rates would generate approximately the same amount of revenues as if only high school and unit district EAV were taxed at a rate of $4.24. Thus, all property owners in the state would pay the same state property tax rate. This state-wide property tax would generate slightly more than $3.9 billion.

In order to assess this option in its most ideal form, the state mandated operating tax rates would be the new operating tax rate for each district.

The second tier of this option is identical to the current distribution of General State Aid funds through the three school aid formulas. This tier distributed $2.077 billion in appropriated General State Aid funds in 1989-90.

The third tier would allow districts limited local liberty over their operating tax rate. This proposal would allow a district to increase its operating tax rate by up to $1.00 per $100 of EAV for elementary districts, $.50 for high school districts, and $1.50 for unit districts.

For the simulation of this option, tax rates were increased only for districts which received less funding under the first two tiers, as compared to the current system. If a district received less funding under the first two tiers, the limited local liberty tier enabled a district to raise its operating tax rate just enough to offset its losses, up to a maximum increase of $1.00 per $100 of EAV for elementary districts, $.50 for high school districts, and $1.50 for unit districts.

Table 18 evaluates the simulation of this option, both with and without the limited local liberty tier, against the current funding system in terms of both student equity and taxpayer equity using the ratio of the 95th percentile district to the 5th percentile district. As defined by the EdEquity Coalition, equity on these measures is a ratio of 1.5:1 or less.

TABLE 18

DIST. TYPE	STUDENT REVENUE EQUITY			TAXPAYER EQUITY		
	CURRENT	W/O LLL	W/LLL	CURRENT	W/O LLL	W/LLL
ELEM.	2.48:1	1.80:1	1.70:1	2.15:1	1:1	1.37:1
H.S.	2.38:1	1.74:1	1.31:1	1.85:1	1:1	1.32:1
UNIT	1.38:1	1.72:1	1.41:1	1.61:1	1:1	1.28:1

Note: W/O LLL = variation without limited local liberty.
W/LLL = variation with limited local liberty.

Table 19 shows the number of school districts which gained or lost revenues per weighted student under this option. Those school districts classified as "Large Gain", increased revenues by more than $250 per weighted student, while "Small Gain" districts had increases of $0 to $250 per weighted student. Districts classified as "Large Loss" had decreases in revenues of more than $250 per weighted student, while "Small Loss" districts had decreases of $1 to $250 per weighted student.

When districts were allowed to exercise additional local taxes, only 141 districts lost revenues under this option. Without the limited local liberty tax changes, 350 districts lost some revenues.

TABLE 19

DIST. TYPE	DISTRICTS GAINING REVENUE				DISTRICTS LOSING REVENUE			
	SMALL GAIN		LARGE GAIN		SMALL LOSS		LARGE LOSS	
	W/O	W/	W/O	W/	W/O	W/	W/O	W/
ELEM.	32	137	190	196	23	19	171	64
H.S.	6	28	36	36	7	5	66	46
UNIT	45	119	299	301	18	2	65	5
ALL DISTS.	83	284	525	533	48	26	302	115

Note: W/O = Simulation without limited local liberty.
W/ = Simulation with limited local liberty.

B. Excess Value State Property Tax Option

This option separates a district's EAV into two components: the first, which includes property values up to an established level, such as the state-wide average EAV per weighted pupil, is taxed by the local district; and the second tier, which includes all property value in a district above the established level, would be taxed by the state. Revenues from the latter segment would be added to the Common School Fund and distributed through the current General State Aid formulas.

For the simulation of this option, the EAV excess value cut off level for unit districts was established by dividing the total EAV in the state (the sum of all high school and unit districts' EAVs were used), by the total weighted student count in the state. To calculate the value for elementary school districts, the unit district cut off level was multiplied by 13/9, and to calculate the cut off level for high school districts, the unit district cut off was multiplied by 13/4, reflecting the number of grades of students in each type of district (K-12 = 13 grades). This method enhances equity between types of school districts.

The cut off levels were: $68,280 EAV per weighted pupil for elementary districts; $153,630 for high school districts; and $47,270 for unit districts. The tax rates assessed on the excess property values were $3.00 per $100 of EAV for elementary districts; $1.50 per $100 of EAV for high school districts; and $4.50 per $100 of EAV for unit districts.

Tables 20 and 21 compare the 95/5 percentile ratio for both student revenues and taxpayer rates for three variations of this option. Each successive variation increases the allowable limited local liberty over operating tax rates. As defined by the EdEquity Coalition, equity on these measures is a ratio of 1.5:1 or less.

The first variation allows a limited local liberty which enables districts to raise their operating tax rate (OTR) just enough to offset lost revenues, up to a maximum rate of $1.70 per $100 of EAV for elementary districts, $1.70 for high school districts, and $3.05 for unit districts. These are roughly the current allowable limits to which school districts can raise their rates without going to their voters for approval.

The second variation of this option allows a limited local liberty which enables districts to raise their OTR just enough to offset lost revenues, up to a maximum rate of $4.28 per $100 of EAV for elementary districts, $4.28 for high school districts, and $5.10 for unit districts. These rates are roughly the maximum allowable rates with the approval of a district referendum.

The third variation of this option allows a limited local liberty which enables districts to raise their OTR just enough to offset lost revenues, up to a maximum rate of $4.50 per $100 of EAV for elementary districts, $2.00 for high school districts, and $6.50 for unit districts. These rates, while high, provide equitable tax rates between district types.

Levels of equity and adequacy under this option are highly affected by the cut off level on EAV per weighted student that are adopted and the tax rates placed on the EAV reserved for state purposes. In the simulation of this option, more than $750 million was added to General State Aid which would raise the foundation level to $2,693. This amount enabled more than two-thirds of all Illinois school districts to gain more than $300 per weighted student.

TABLE 20

DIST. TYPE	STUDENT REVENUE EQUITY			
	CURRENT	W/O REFER.	W/REFER.	SIMULATED HIGH
ELEM.	2.48:1	1.40:1	1.65:1	1.76:1
H.S.	2.38:1	1.59:1	1.97:1	1.59:1
UNIT	1.38:1	1.25:1	1.28:1	1.28:1

Note: W/O REFER. = local liberty which does not require voter approval.
W/ REFER. = local liberty which requires voter approval.
SIMULATED HIGH = local liberty cap of $4.50 for elem., $2.00 for high schools, and $6.50 for units.

TABLE 21

DIST. TYPE	TAXPAYER EQUITY			
	CURRENT	W/O REFER.	W/REFER.	SIMULATED HIGH
ELEM.	2.15:1	1.93:1	2.60:1	2.73:1
H.S.	1.85:1	1.74:1	2.15:1	1.74:1
UNIT	1.61:1	1.57:1	1.59:1	1.59:1

Note: W/O REFER. = local liberty which does not require voter approval.
W/ REFER. = local liberty which requires voter approval.
SIMULATED HIGH = local liberty cap of $4.50 for elem., $2.00 for high schools, and $6.50 for units.

C. State Non-Residential Education Property Tax Option

This option attempts to address the underlying cause of the disparity in education revenues per pupil between districts, the large variation in property wealth, primarily non-residential property, between districts. By reclassifying taxing authority over certain types of property, this proposal would dramatically reduce the disparity in property wealth (EAV) between school districts. This reclassification, by removing the uniquely local effects of the location of shopping centers, industrial parks, nuclear generating plants, and other non-residential property, would allow that property wealth to be more widely accessed throughout the state. A state mandated Educational Tax Rate would be assessed against all non-residential properties in order to generate new revenues for the State's Common School Fund. As with the other state-wide property tax options, this would enable the state's share of education funding, as a percentage of total education spending, to increase.

Under the current funding system, local school districts include every type of property (residential, commercial, industrial, farm, etc.) when calculating their total equalized assessed valuation (EAV). Local property tax revenues are then generated by multiplying the district's total EAV by its operating tax rate.

For purposes of calculating the state's share of education funding under the current system, a district's wealth, its General State Aid-EAV, (GSA-EAV) is determined by adding a district's total EAV to its derived assessed valuation attributed to Corporate Personal Property Replacement Tax (CPPRT) receipts. This wealth value for a district is then used to determine which of the three state education funding formulas (Special Equalization Method, Alternate Method, or Flat Grant Method) is used to calculate the amount of General State Aid it would receive.

While this proposed option does not change the current funding formulas, it significantly redefines district wealth. To calculate a district's property wealth (GSA-EAV) for state funding calculations under this option, only the district's residential EAV is added to its derived value of Corporate Personal Property Replacement Tax (CPPRT) receipts. To calculate education funding from local property tax receipts, the district's operating tax rate would be multiplied only by its residential EAV.

It should be noted that this reallocation of non-residential property wealth applies only to raising revenues for primary and secondary education. Municipalities and other taxing districts would continue to tax non-residential property for their services.

The analysis of this option was performed using an Educational Tax Rate of $3.72 per $100 of EAV assessed against only EAV in High School and Unit districts in order to prevent double taxation of property. Applying this tax rate against the newly created non-residential state property tax base, the state would generate $1.77 billion dollars to be added to the Common School Fund for primary and secondary education. This additional state

revenue, distributed through the current school aid formulas, would raise the foundation level to $2,749 (up from $2,384.25 for 1989-90).

Four variations of this option were examined. The first analysis is the pure form of this option and does not permit districts to raise their current local tax rates to make up for any lost revenues. The other three models allow districts a limited local liberty over their operating tax rate (OTR) to make up for lost revenues.

The second model allows a limited local liberty which enables districts to raise their OTR just enough to offset lost revenues, up to a maximum rate of $1.70 for elementary districts, $1.70 for high school districts, and $3.05 for unit districts. These are roughly the current allowable limits which school districts can raise their tax rates to without referendum.

The third model of this option allows a limited local liberty which enables districts to raise their OTR just enough to offset lost revenues, up to a maximum rate of $4.28 for elementary districts, $4.28 for high school districts, and $5.10 for unit districts. These rates are roughly the maximum allowable rates even with the approval of a district's voters.

The fourth option allows a limited local liberty which enables districts to raise their OTR just enough to offset lost revenues, up to a maximum rate of $4.50 for elementary districts, $2.00 for high school districts, and $6.50 for unit districts. These levels of assessment provide equitable tax rates between district types.

Table 22 and 23 compare the four variations of this option to the current funding system in terms of both student equity and taxpayer equity using the ratio of the 95th percentile district to the 5th percentile district. As defined by the EdEquity Coalition, equity on these measures is a ratio of 1.5:1 or less.

TABLE 22

DIST. TYPE	STUDENT REVENUE EQUITY				
	CURRENT	NO NEW TAX	W/O REFER.	W/REFER.	SIM. HIGH
ELEM.	2.48:1	1.46:1	1.48:1	1.88:1	1.90:1
H.S.	2.38:1	1.58:1	1.57:1	2.06:1	1.61:1
UNIT	1.38:1	1.15:1	1.15:1	1.16:1	1.19:1

Note: W/O REFER. = local liberty which does not require voter approval.
W/ REFER. = local liberty which requires voter approval.
SIM. HIGH = local liberty cap of $4.50 for elem., $2.00 for high schools, and $6.50 for units.

TABLE 23

DIST. TYPE	TAXPAYER EQUITY			
	CURRENT	W/O REFER.	W/REFER.	SIM. HIGH
ELEM.	2.15:1	1.93:1	2.60:1	2.73:1
H.S.	1.85:1	1.74:1	2.15:1	1.74:1
UNIT	1.61:1	1.57:1	1.59:1	1.59:1

Note: W/O REFER. = local liberty which does not require voter approval.
W/ REFER. = local liberty which requires voter approval.
SIM. HIGH = local liberty cap of $4.50 for elem., $2.00 for high schools, and $6.50 for units.

Table 24 shows the number of school districts which gained or lost revenues per weighted student at a foundation level of $2,749 under all three local liberty variations of this option. Those school districts classified as "Large Gain" increased revenues by more than $250 per weighted student, while "Small Gain" districts had increases of $0 to $250 per weighted student. Districts classified as "Large Loss" had decreases in revenues of more than $250 per weighted student, while "Small Loss" districts had decreases of $1 to $250 per weighted student.

Because of the shift in the property tax base from a local taxing authority to state authority, at a $2,749 foundation level and a limited local liberty cap set at the level not requiring a referendum, 263 districts would lose some amount of state and local education revenues. When districts' limited local liberty cap was raised to the level requiring a referendum, the number of districts losing some amount of revenues decreased significantly to a new total of 94 districts. Finally, when the local liberty was set at the "simulated high" level, the number of districts losing some amount of education revenues increased to 145 districts.

TABLE 24

DIST. TYPE	DISTRICTS GAINING REVENUE						DISTRICTS LOSING REVENUE					
	SMALL GAIN			LARGE GAIN			SMALL LOSS			LARGE LOSS		
	W/O	W/	SIM. HI	W/O	W/	SIM. HI	W/O	W/	SIM. HI	W/O	W/	SIM. HI
ELEM.	81	172	174	193	193	193	34	16	18	108	35	31
H.S.	40	90	43	15	15	15	16	5	33	44	5	42
UNIT	131	159	171	235	235	235	36	21	15	25	12	6
ALL DISTS.	252	421	388	443	443	443	86	42	66	177	52	79

Note: W/O REFER. = local liberty which does not require voter approval.
W/ REFER. = local liberty which requires voter approval.
SIM. HI = local liberty cap of $4.50 for elem., $2.00 for high schools, and $6.50 for units.

D. County Assumption Option

The county assumption plan aggregates district finances at the county level for the purpose of local property tax levies and utilization of the general state aid formula. Rather than each individual district levying its own tax rate against property valuation within its district boundaries, all property valuation within the county is pooled and a single tax rate is levied against it. Revenues are then distributed to individual districts in proportion to their number of weighted students. Application of the general state aid formula works similarly. Rather than individual districts calculating their own grant in aid total, statistics are aggregated at the county level and the county receives a single distribution characteristic of the county as a whole. State monies coming to the county are then passed on to individual districts in proportion to their number of weighted students.

The advantage of county-wide aggregation for financial purposes is that it very nearly eliminates the disparity in funding between districts within each county. Presently, districts with extremely high and extremely low property wealth exist side by side within many counties. Under the present system, a rich district is able to raise large amounts of funds with a low tax rate while an adjacent district may have very high tax rates and be able to raise only small amounts of money because of low property valuation. Under a county-wide property tax, the educational system would gain access to large numbers of presently under-taxed properties. Because highly valued properties within a county would now be subject to taxation to meet the needs of the entire county rather than those of a single district, most of these properties would be subject to a higher tax rate than that previously assessed, and their owners would bear a fairer share of the total tax burden.

The county assumption plan does move districts toward funding equity both with respect to taxpayer burden and student revenues. However, large disparities would still exist between counties having significant industrial, manufacturing and residential wealth, and those that do not have such a tax base. Table 25 shows that the student revenue equity ratios do drop to under 2 to 1, at 1.99:1 for elementary districts and 1.93:1 for high school districts. The unit district 95th to 5th percentile ratio rises slightly to 1.41:1.

Table 25

Variation in Revenues Per Pupil

County Assumption

DISTRICT TYPE	CURRENT 95th - 5th	PERCENTILES 95th	90th	50th	10th	5th	NEW RATIO 95th - 5th	COEFF'NT OF VAR
Elementary	2.48:1	$4,891	$4,019	$3,144	$2,491	$2,454	1.99:1	0.222
High School	2.38:1	4,843	3,846	3,131	2,557	2,514	1.93:1	0.194
Unit	1.38:1	3,444	3,104	2,611	2,434	2,396	1.41:1	0.205

With respect to taxpayer equity, the 95th and 5th percentile counties had a tax rate ratio of 1.43:1. This is a significant improvement over the previous tax rate ratios of 2.15:1 for elementary districts, 1.85:1 for high school districts, and 1.61:1 for unit districts.

The county assumption plan also is extremely helpful in addressing funding adequacy problems. Hundreds of districts beneath the average in property valuation per student receive the benefits of property valuations in other parts of the county that were previously financially inaccessible. Further, districts which currently do not tax at the qualifying rate now would be forced to bear an equal share in the costs of educating their children.

In simulating this option, the median tax rate in each county was utilized (see Appendix A for the tax rate used for each county). Local economic and political conditions would likely lead counties to establish rates either higher or lower than the medians used in this study. The county-wide rate could be set in several different ways. For example, county school boards could be established which, within limits, could set tax levies. In order to set rates above the limit, county voter approval through referendum could be required. A further ceiling for referendum approved increases could also be established.

For the simulation reported here, the use of the median tax rate produced 552 school districts that would receive increased funding and 407 that would receive less. However, increasing the tax rate by even a few cents per county creates many more districts which would receive additional revenue. In some counties, using the median rate is clearly inappropriate as it results in a lower effective tax rate for high income/high tax rate districts than the voters of those districts had already chosen to assess upon themselves.

As the county-wide aggregation of property helps some districts, it would hurt others by forcing them to share property valuations over which they previously held a monopoly. High property value districts would lose substantial amounts of local revenue. One possibility that would reduce the shock to these districts would be for the state to fund a hold-harmless provision which could be gradually phased out over several years. Another option would be to aggregate non-residential property county-wide, but allow districts to keep residential property and levy taxes against it as they wish.

Applying the median tax rate per county results in the movement of approximately $300 million. Essentially, this amount of money is redistributed from high wealth districts to low wealth ones. To hold all school districts harmless from loss would cost approximately $311 million.

Table 26 shows the effect of this simulation on one district and demonstrates the fairly dramatic effects the County Assumption option could have on school district financing. Ogle County is dominated in terms of property value by the presence of the Byron nuclear generating plant. Presently, the tax base created by the plant accrues solely to Byron Community Unit School District. The district is able to generate revenues of more than $8,000 per pupil while neighboring districts have only $2,000 to $3,000 per pupil. County

assumption would result in the sharing of Byron's property wealth, resulting in average funding per weighted pupil throughout the county of about $3,500 excluding state and federal categorical grants. There are small variations in funding in this simulation which reflect small differences in Corporate Personal Property Replacement Tax receipts.

Table 26

Effect of County Assumption

Ogle County

District	Old Tax Rate	Countywide Tax Rate	District EAV	Old Rev Per Pupil	New Rev Per Pupil	Gain/ (Loss)
Kings Consolidated Elem #144	2.318%	3.600%	$9,601,707	$2,659	$3,457	$798
Creston Elem #161	2.598	3.600	9,165,755	2,885	3,401	516
Rochelle Twp HS #212	1.849	3.600	114,765,067	3,334	3,676	342
Oregon Community Unit #220	3.560	3.600	56,827,849	2,775	3,545	770
Forrestville Valley Unit #221	3.604	3.600	47,241,013	2,741	3,430	689
Polo Community Unit #222	2.961	3.600	41,165,732	2,484	3,444	960
Meridian Community Unit #223	3.841	3.600	45,012,785	2,791	3,440	649
Byron Community Unit #226	1.802	3.600	487,818,727	8,261	3,462	(4,799)
Rochelle Consolidated Elem #231	2.503	3.600	70,233,395	2,672	3,558	886
Mount Morris Unit #261	3.814	3.600	26,965,197	2,825	3,516	691
Eswood Elem #269	2.464	3.600	13,101,583	3,263	3,505	242
County Assumption (Total/Avg.)	2.232%	3.600%	$798,392,000	$2,822	$3,500	$134

* Overlapping Elementary and High School Tax Rates are added to determine median tax rate

E. Increased Foundation Level Option

A foundation level, as used in school finance, is the minimum financial support per student, from both state and local sources, which the state guarantees. Under a foundation type funding program, the state guarantees a level, theoretically the amount per student which is necessary to provide a "basic" education, and guarantees that minimum amount in education funding for each weighted student in the state. The foundation level guarantees a minimum revenue level from local property taxes and general state aid.

Illinois' state guaranteed foundation level is determine by multiplying the statutorily determined guaranteed EAV per pupil by the state mandated qualifying tax rate. For the 1989-90 school year, the foundation level was $2,384.25.

One proposal to alleviate funding inequities in the state is to increase dramatically the state mandated foundation level. In effect, this strategy is a "leveling up" approach. It reduces the gap in funding by increasing the revenues of the poorest districts. The focus of this proposal is on increasing the foundation level, rather than on the source of the money to fund it. For this analysis, an increase in the state individual income tax was assumed as the source of new revenues to fund this option.

The attached table depicts the impact of increasing the foundation level from the 1989-90 level of $2,384.25, by increments of roughly $400. Besides showing the impact on the average total revenues (excluding categorical and federal funds) by type of district (Elementary, High School, Unit, and All Districts), two measures of equity are also provided. The first, a restricted range equity test, compares the ratio of revenues per weighted student between the 95th percentile district and the 5th percentile district. As defined by the Options Subcommittee of the EdEquity Coalition, equity on this measurement is 1.5 or less.

The following table details the fact that, exclusive of any changes to the current formula, the state would have to increase the foundation level to approximately $4,200 to achieve equity as defined by the EdEquity Coalition. To raise the necessary funds to achieve this, the state would have to increase the individual income tax from the current rate of 3%, to 5.25%. This would roughly equal an addition in state education spending of $3.325 billion.

Data under the "All Districts" heading evaluates the entire primary and secondary education system as a whole and does not differentiate between different types of districts. The small shaded boxes in Table 27 indicate when the EdEquity Coalition's definition of equity had been achieved.

Table 27

High Foundation Alternative

Effect of Raising Revenue by 0.5% Income Tax Increments

(Per Pupil based on CWADA)

Income Tax Rate:	Current 3.0%	3.5%	4.0%	4.5%	5.0%	5.5%	6.0%
Foundation:	$2,384.25	$2,810	$3,220	$3,621	$4,010	$4,408	$4,798
State Aid (billions):	$2.078	$2.827	$3.577	$4.328	$5.078	$5.827	$6.578
ELEMENTARY DISTRICTS							
Ave. Basic $ (Loc Tax + State Aid)	$2,992	$3,307	$3,637	$3,973	$4,317	$4,666	$5,021
Equity 95/5	2.48:1	2.07:1	1.86:1	1.66:1	1.56:1	1.45:1	1.41:1
HIGH SCHOOL DISTRICTS							
Ave. Basic $	$3,522	$3,876	$4,238	$4,610	$4,987	$5,367	$5,747
Equity 95/5	2.38:1	2.13:1	1.89:1	1.71:1	1.60:1	1.55:1	1.50:1
UNIT DISTRICTS							
Ave. Basic $	$2,537	$2,940	$3,337	$3,729	$4,117	$4,504	$4,890
Equity 95/5	1.38:1	1.34:1	1.29:1	1.25:1	1.24:1	1.22:1	1.21:1
ALL DISTRICTS							
Ave. Basic $	$2,853	$3,212	$3,575	$3,941	$4,308	$4,678	$5,050
Equity 95/5	2.22:1	1.94:1	1.74:1	1.60:1	1.52:1	1.46:1	1.42:1
CITY OF CHICAGO							
Basic $/Pupil	$2,528	$2,953	$3,363	$3,764	$4,159	$4,551	$4,941
Total Rev/Pupil	$4,384	$4,809	$5,219	$5,620	$6,015	$6,407	$6,797

Note: To achieve equity (5/95<1.5:1) would require $3.325 billion in new state funds.
This would require an Income Tax Rate for individuals of 5.25%.

F. Income Tax--Property Tax Offset Option

This plan proposes exchanging local property tax receipts for state income tax revenues in districts across the state. House Bill 1532, introduced in the General Assembly in 1989, proposed decreasing the educational purposes portion of local property taxes by 25%. Revenue lost to districts would be replaced by state income taxes generated by raising the corporate rate to 5.6% and the personal rate to 3.5%. This legislation was proposed prior to passage of the two year income tax surcharge.

The purpose of the income tax/property tax exchange was to provide a revenue-neutral means of shifting the burden of educational funding from the property tax to the state income tax. This proposal therefore has no effect on per pupil revenue equity between school districts as long as funds are exchanged equally between income and property taxes on a dollar for dollar basis. There is, however, a slight effect on taxpayer equity. The range of tax rates throughout the state is narrowed at a lower level.

Table 28

Tax Rate Improvement

Income Tax to Rebate Property Tax Swap

DISTRICT TYPE	PERCENTILES					RATIO	COEFFIC'T
	95th	90th	50th	10th	5th	95th - 5th	OF VAR
Elementary	$2.59	$2.39	$1.83	$1.37	$1.26	2.06:1	0.232
High School	2.08	1.98	1.47	1.20	1.13	1.85:1	0.206
Unit	3.46	3.27	2.70	2.29	2.18	1.59:1	0.151

As proposed, this legislation would have provided somewhat more funding to education than did the surcharge plan. The total property tax reduction comes to approximately $620 million. However, income tax revenues would have totalled around $1.4 million. When revenues raised by the 1989 income tax surcharge are removed, a balance of around $150 million remains which could have been used for general state aid.

The most crucial question to understand with respect to an income tax/property tax exchange is who benefits and who loses with respect to their tax bills. Because the state does not tabulate the geographic sources of income tax revenues, it is impossible to calculate exactly the total income tax bills of taxpayers in individual school districts. Some estimates of gains and losses can be made at the county level however. Using each county's proportion of statewide personal earned income as a proxy for the county's proportion of

personal income taxes paid, and each county's proportion of statewide payroll as a proxy for the county's proportion of corporate income taxes paid, it is possible to simulate the amount of corporate and personal income taxes that would be generated from each county.

Although the original legislation does not perfectly achieve it, the overall purpose of the property/income tax exchange is to provide a revenue-neutral way of relieving the property tax burden. Thus for the purposes of this simulation, it was assumed that the total income taxes generated from the plan should perfectly match the total property taxes saved. Thus rather than the $750 million that the original legislation might have raised, this simulation assumes a net income tax increase of approximately $620 million, the amount that a 25% educational purposes property tax reduction would have saved. Another important consideration is the mix of personal and corporate income taxes paid. For the purposes of this simulation, a ratio of personal to corporate income tax revenues of 4 to 1 was used, a very conservative estimate since generally personal income tax revenues far outweigh corporate.

Even with this conservative ratio, the net benefit of the plan accrues solidly to the corporate taxpayer. Corporate taxpayers gain approximately $133 million statewide while individual tax payers lose the same amount. Raising the percentage of personal income tax revenues would only exaggerate the business benefit. Corporations gain so much because they now pay about 52 percent of property taxes but only about 20 percent of income taxes.

Appendix H lists the net gains and losses for households and corporations for each Illinois county.

Glossary [3]

Applicable Operating Tax Rate: The tax rate used in the General State Aid formula. For elementary districts a rate of 1.9 percent is used; a rate of 1.1 percent is used for high school districts; and a rate of 2.76 percent is used for unit districts.

Assessed Valuation: The value placed on property for tax purposes and used as a basis for division of the tax burden. This amount is subject to the State issued equalization factor and the deduction of the homestead exemptions.

Average Daily Attendance (ADA): The aggregate number of pupils attending school for five or more hours per day while school is in session divided by the number of days in the regular school session.

Categorical Aid: Money from the state or federal government that is allocated to local school districts for special children or special programs.

Corporate Personal Property Replacement Taxes (CPPRT): A state tax on the net income of corporations, partnerships and other businesses was enacted in 1979 to replace the local tax on the assessed value of corporate personal property. These are taxes paid in lieu of taxes paid on 1978 and prior years Corporate Personal Property assessed valuation.

Dual School System: The situation in which a separate elementary district (grades pre-K-8) and a high school district (grades 9-12) serve the same geographical area.

Equalized Assessed Valuation (EAV): The assessed value multiplied by the State equalization factor; this gives the value of the property from which the tax rate is applied after deducting homestead exemptions. For farm acreage, farm buildings and coal rights, the final assessed value is the equalized value.

Foundation Level: A dollar level per weighted student which is intended to represent a guaranteed financial floor from the combined total of state and local resources available as a result of the state aid formula. The foundation level for the 1989-90 school year was $2384.25 per weighted student. Dividing this foundation level by the established Applicable Operating Tax Rate yields the state guaranteed wealth per student.

General State Aid (Distributive Aid): State funds distributed from the State's Common School Fund through the use of General State Aid formulas.

General State Aid Formulas: The three methods that the State Board of Education uses to calculate each district's share of general state aid revenues: Special Equalization method; Alternate method; and Flat Grant method.

General State Aid Equalized Assessed Valuation (GSA-EAV): The property wealth of each district which is used in the General State Aid formulas. The GSA-EAV is the sum of a district's real property equalized assessed valuation and a computed assessed valuation attributable to the district's receipt of Corporate Personal Property Replacement Taxes (CPPRT).

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[3] Some definitions were obtained from the State Board of Education's document *State, Local and Federal Financing for Illinois Public Schools, 1989-90.*

Local Property Tax Revenue Per Pupil: The amount of local property taxes collected by a school district divided by the district's average daily attendance.

Operating Tax Rate (OTR): A school district's total tax rate less the tax rates for bond and interest, rent, vocational education, construction, summer school, capital improvements, and community college tuition purposes.

Other Local Revenue Per Pupil: The amount of revenue received by a school district from local sources other than property tax collections (fees on books and materials, lunch programs, rentals, earnings on investments, sales of properties, tuition fees, gifts and donations) divided by the district's average daily attendance.

State Aid Revenue Per Pupil: The amount of money received in a school district from the State of Illinois' distribution of general state aid funds divided by the district's average daily attendance.

State Categorical Grant Revenue Per Pupil: The amount of money received by each school district from the state for specific categorical grant programs for which the district qualifies, divided by the district's average daily attendance.

Student Enrollment: The compilation of the number of students reported on enrollment lists at individual schools in a district on a specified day in the Fall of a specific school year.

Tax Efforts: The extent to which a local school district levies local taxes for schools.

Tax Rate: The amount of tax due stated in terms of a percentage of the tax base. For example: 2.76 percent of equalized assessed valuation is a representation of a tax rate of $2.76 per one hundred dollars of equalized assessed valuation of property.

Total Revenue: The total amount of financial resources (federal, state, and local) received by each school district, exclusive of receipts from capital improvement bonds, during a specific school year.

Unit District: A school district that encompasses all grade levels (pre-K-12).

Weighted Pupils (CWADA): General State Aid is provided to districts in Illinois based upon average daily attendance (ADA). The ADA figure used is subject to the use of weights and adjustments designed to enhance funding levels for pupils with varying educational needs. In the General State Aid law, pre-K pupils are weighted .5; 1-6 are weighted 1.0; 7-8 are weighted 1.05; and 9-12 pupils are weighted 1.25. These weightings provide a Weighted Average Daily Attendance (WADA) figure. A district's WADA figure is then adjusted upwards for pupils from families with low-incomes which are eligible for Chapter 1 funding. The additional formula adjustment for low-income pupils in a district can range from zero to a maximum of .625. Once a district's WADA figure is adjusted upwards for its Chapter 1 eligible pupils, its pupil count is then referred to as CWADA (Chapter 1 Weighted Average Daily Attendance).

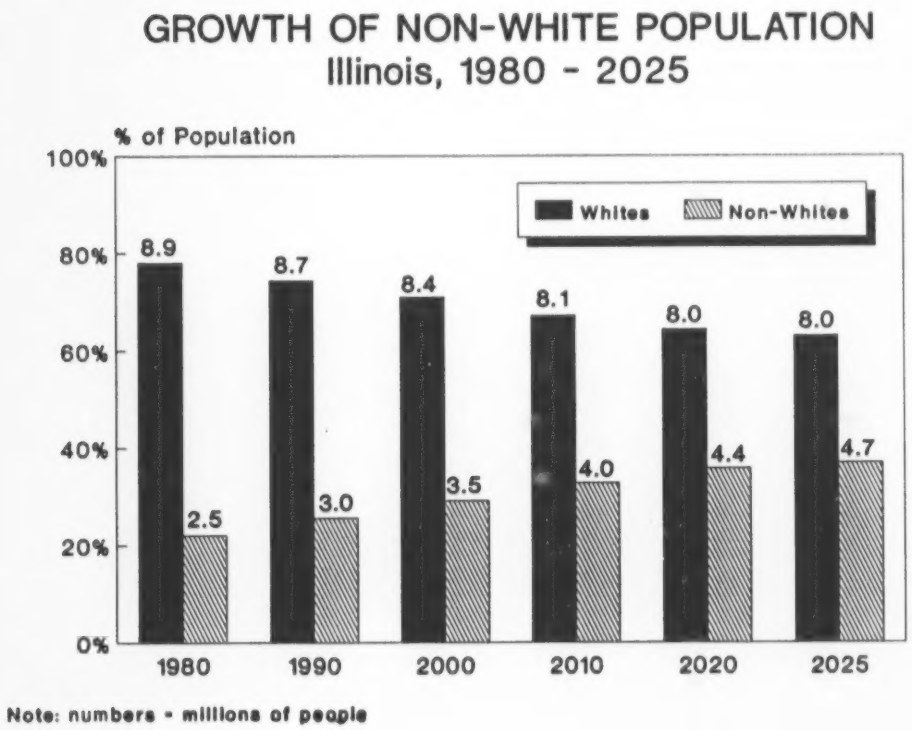
Appendix A

Racial/Ethnic Shifts in Population

1. Minorities Increase While Whites Decrease

While the total population of Illinois is expected to grow very slowly over the next four decades, the White population is expected to decrease. White population is projected to fall from 8.9 million in 1980 to just under 8 million in 2020. About 600,000 of that decrease will be experienced in the six county Chicago metropolitan area, and about 300,000 will occur downstate. During the same period, the Non-White population will grow by 76 percent, increasing from 2.5 million in 1980 to 4.4 million in 2020. White population declines reflect an expected net out-migration of Whites totalling about 550,000 during the 1990s and 386,000 in the first decade of the new century. White out-migration will dwindle during the second decade (193,000) and reverse after 2020. In-migration of Non-Whites is expected to increase from 54,000 in the 1990s to 72,000 in the 2000s and 102,000 in the teens. In-migration of Hispanics and Asians will more than balance a small out-migration by Blacks. Higher fertility rates for Blacks and Hispanics will provide an additional growth component.

Figure A-1



2. Most Minorities Live in Cook County

The racial composition differs significantly in different parts of Illinois. In 1980, Non-Whites made up 22 percent of the population, a figure which will grow to 35.7 percent by 2020. Most Non-Whites (86.8 percent) live in the Chicago metro area. Most of those Non-Whites (90.9 percent) lived in Cook County in 1980. Expected growth rates for Non-Whites in the metro area and downstate are similar (76.2 and 77.9 percent respectively), but submerge widely different growth dynamics in individual counties. In Cook County, where minorities made up 37.7 percent of the population, Non-Whites are expected to increase by 1,285,000, up 64.8 percent. By 2025, Non-Whites will make up 61.2 percent of the Cook County population. Except for St. Clair County (across the Mississippi River from St. Louis), all other counties had fewer than 16 percent of their residents who were Non-White in 1980. However, by 2025, two suburban counties (Kane and Will) will be nearly a third Non-White, while downstate, Peoria will have joined St. Clair in that category. Taken together, Non-Whites will make up 48.8 percent of the metro area population, 21.9 percent of the downstate urban counties, and 7.7 percent of the population of the more rural counties.

Table A-1

MINORITY POPULATION PROJECTIONS

Illinois, 1980 - 2025

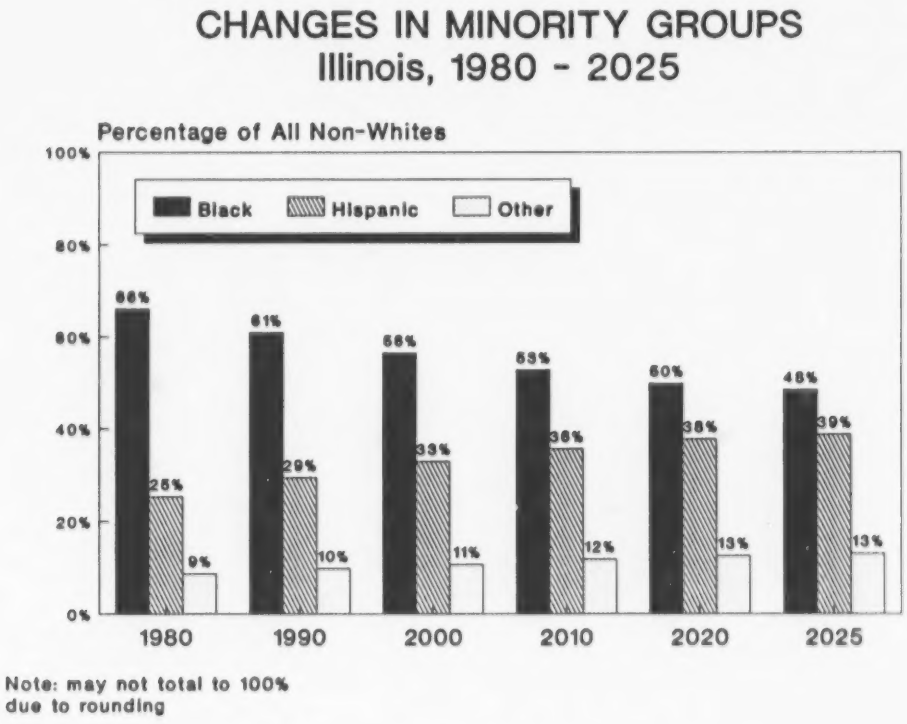
	NON-WHITE 1980	NON-WHITE 1990	NON-WHITE 2000	NON-WHITE 2010	NON-WHITE 2020	NON-WHITE 2025	Change By 2025
STATEWIDE TOTAL	2,514,812	2,993,380	3,465,179	3,962,912	4,436,573	4,680,464	86.1%
Cook County	1,982,176	2,322,741	2,655,277	2,971,997	3,266,720	3,414,574	72.3%
Other Metro Counties	199,444	285,247	368,910	456,345	577,151	629,161	215.5%
Downstate Urban	249,832	290,292	328,868	378,922	433,907	464,659	86.0%
Downstate Rural	83,360	95,100	112,124	155,648	158,795	172,070	106.4%
Cook County	78.8%	77.6%	76.6%	75.0%	73.6%	73.0%	-5.9%
Other Metro Counties	7.9%	9.5%	10.6%	11.5%	13.0%	13.4%	5.5%
Downstate Urban	9.9%	9.7%	9.5%	9.6%	9.8%	9.9%	0.0%
Downstate Rural	3.3%	3.2%	3.2%	3.9%	3.6%	3.7%	0.4%

Source: *ILLINOIS POPULATION TRENDS FROM 1980 TO 2025*
State of Illinois, Bureau of the Budget, 1987

3. Hispanics Increase Share of Minority Population

In 1980, Blacks represented 66.1 percent of the Non-White population in Illinois; Hispanics accounted for 25.3 percent, while Asians and Others were 8.6 percent. By 2025, the Black share is expected to fall to 48.3 percent, even though Black residents will increase by 600,000 (up 36.1 percent over 45 years). Due to different migration patterns and higher fertility rates, Hispanics and Others will more than double during the next four decades, with Hispanics increasing by 1.2 million and Others by 390,000. In 2025, Hispanics will make up 38.7 percent of the minority population and Others will comprise 13.0 percent. If the current trends continue, Hispanics should outnumber Blacks in Illinois about the middle of the next century.

Figure A-2



Note: may not total to 100% due to rounding

Appendix B

ILLINOIS PUBLIC SCHOOL ENROLLMENT

Projecting 1986 - 2000

Year (Fall)	K-8 & Spec Ed	H.S. & Spec Ed	Total Enrollment
1970	1,684,132	668,654	2,352,786
1971	1,678,517	695,142	2,373,659
1972	1,643,486	704,311	2,347,797
1973	1,600,486	711,311	2,311,797
1974	1,559,386	719,170	2,278,556
1975	1,525,152	726,991	2,252,143
1976	1,491,456	728,048	2,219,504
1977	1,444,888	717,656	2,162,544
1978	1,388,151	700,580	2,088,731
1979	1,347,128	671,779	2,018,907
1980	1,314,862	644,636	1,959,498
1981	1,284,867	614,919	1,899,786
1982	1,267,175	588,912	1,856,087
1983	1,250,165	577,520	1,827,685
1984	1,233,519	575,142	1,808,661
1985	1,227,510	569,972	1,797,482
1986	1,232,057	555,491	1,787,548
1987	1,242,701	534,072	1,776,773
1988	1,250,041	506,700	1,756,741
1989	1,257,323	487,125	1,744,448
1990	1,264,197	480,980	1,745,177
1991	1,264,735	486,280	1,751,015
1992	1,266,417	489,768	1,756,185
1993	1,259,444	500,108	1,759,552
1994	1,246,950	513,929	1,760,879
1995	1,237,351	519,291	1,756,642
1996	1,227,252	525,693	1,752,945
1997	1,219,275	521,834	1,741,109
1998	1,206,550	514,099	1,720,649
1999	1,194,793	510,137	1,704,930
2000	1,185,685	506,169	1,691,854

Source: Fall Housing and Enrollment Report
Illinois State Board of Education, 1986

Appendix C

1989-90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989-90	Race/Ethnicity WHITE	BLACK	AM IND	ASIAN	HISPAN	TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
			STATEWIDE TOTAL	1,000	1,182,481	396,238	2,270	47,211	168,664	1,796,864	34.2%	500,348	27.8%
			CHICAGO	1	49,234	240,113	743	11,689	106,663	408,442	87.9%	268,897	65.8%
			METRO-SUBURBS	308	518,540	80,015	1,033	29,515	51,106	680,209	23.8%	72,075	10.6%
			DOWNSTATE	691	614,707	76,110	494	6,007	10,895	708,213	13.2%	159,376	22.5%
2			NORTHWEST COUNTIES	72	85,649	7,540	88	1,324	3,412	98,013	12.6%	15,812	16.1%
3			UPPER CENTRAL COUNTIES	159	112,463	9,170	109	1,074	2,216	125,032	10.1%	21,265	17.0%
4			RIVER WEST COUNTIES	75	76,124	4,237	68	568	2,051	83,048	8.3%	19,151	23.1%
5			EASTERN TIER COUNTIES	91	85,576	10,980	42	1,254	1,242	99,094	13.6%	24,070	24.3%
6			MID-CENTRAL COUNTIES	109	107,692	8,886	50	543	254	117,425	8.3%	24,837	21.2%
7			ST. LOUIS SUBURBAN COUNTI	52	70,527	24,350	79	667	563	96,186	26.7%	30,199	31.4%
8			SOUTHERN TIER COUNTIES	129	73,077	5,678	37	427	230	79,449	8.0%	22,759	28.6%
9			SPECIALTY SITUATIONS	4	3,599	5,269	21	150	927	9,966	63.9%	1,283	12.9%
1	14	16	Chicago	1	49,234	240,113	743	11,689	106,663	408,442	87.9%	268,897	65.8%
1			METRO CHICAGO SUBURBS	308	518,540	80,015	1,033	29,515	51,106	680,209	23.8%	72,075	10.6%
1	14	16	Cook-Suburbs	151	220,165	53,154	412	15,662	23,399	312,792	29.6%	37,540	12.0%
1	19	22	DuPage	48	102,023	3,435	201	8,191	5,245	119,095	14.3%	3,686	3.1%
1	31	45	Kane	10	53,321	5,700	118	1,938	10,662	71,739	25.7%	10,127	14.1%
1	34	49	Lake	49	69,555	8,154	164	2,611	7,366	87,850	20.8%	10,232	11.6%
1	44	63	McHenry	20	27,939	47	16	218	867	29,087	3.9%	1,477	5.1%
1	56	99	Will	30	45,537	9,525	122	895	3,567	59,646	23.7%	9,013	15.1%
2			NORTHWEST COUNTIES	72	85,649	7,540	88	1,324	3,412	98,013	12.6%	15,812	16.1%
2	4	4	Boone	3	4,773	43	3	39	501	5,359	10.9%	709	13.2%
2	8	8	Carroll	5	3,212	29	1	23	53	3,318	3.2%	630	19.0%
2	16	19	DeKalb	11	11,429	299	2	182	308	12,220	6.5%	1,192	9.8%
2	8	43	JoDaviess	6	3,791	7	0	5	9	3,812	0.6%	610	16.0%
2	36	52	Lee	6	5,236	103	2	51	98	5,490	4.6%	1,065	19.4%
2	47	71	Ogle	12	8,685	32	7	46	376	9,146	5.0%	847	9.3%
2	52	89	Stephenson	6	6,790	846	0	90	21	7,747	12.4%	1,432	18.5%
2	55	98	Whiteside	11	10,315	133	3	38	633	11,122	7.3%	1,991	17.9%
2	4	101	Winnebago	12	31,418	6,048	70	850	1,413	39,799	21.1%	7,336	18.4%
3			UPPER CENTRAL COUNTIES	159	112,463	9,170	109	1,074	2,216	125,032	10.1%	21,265	17.0%
3	6	6	Bureau	22	6,117	8	0	60	206	6,391	4.3%	1,073	16.8%
3	24	32	Grundy	13	6,780	5	24	32	144	6,985	2.9%	444	6.4%
3	24	47	Kendall	6	7,282	35	9	50	403	7,779	6.4%	273	3.5%
3	35	50	LaSalle	33	15,242	155	9	118	621	16,145	5.6%	2,587	16.0%
3	37	53	Livingston	16	6,632	54	0	32	124	6,842	3.1%	1,000	14.6%
3	43	59	Marshall	5	2,346	2	0	6	4	2,358	0.5%	318	13.5%
3	17	64	McLean	10	17,501	1,206	48	238	255	19,248	9.1%	2,475	12.9%
3	48	72	Peoria	17	20,428	7,623	13	413	339	28,816	29.1%	9,084	31.5%
3	43	78	Putnam	1	874	1	0	3	35	913	4.3%	124	13.6%
3	28	88	Stark	5	1,306	6	1	8	5	1,326	1.5%	219	16.5%
3	53	90	Tazewell	22	21,346	58	3	98	75	21,580	1.1%	2,989	13.9%
3	43	102	Woodford	9	6,609	17	2	16	5	6,649	0.6%	679	10.2%

Appendix C

1989–90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989–90	Race/Ethnicity					TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
					WHITE	BLACK	AM IND	ASIAN	HISPAN				
4	RIVER WEST COUNTIES			75	76,124	4,237	68	568	2,051	83,048	8.3%	19,151	23.1%
4	1	1	Adams	6	9,368	543	1	74	17	10,003	6.3%	2,990	29.9%
4	5	5	Brown	1	773	0	0	0	0	773	0.0%	176	22.8%
4	22	29	Fulton	12	8,036	36	4	36	24	8,136	1.2%	1,883	23.1%
4	26	34	Hancock	9	4,283	13	0	7	6	4,309	0.6%	846	19.6%
4	27	36	Henderson	2	1,241	4	0	2	7	1,254	1.0%	330	26.3%
4	28	37	Henry	9	9,276	177	4	34	121	9,612	3.5%	1,717	17.9%
4	33	48	Knox	5	8,364	528	4	69	213	9,178	8.9%	2,172	23.7%
4	26	62	McDonough	5	4,386	98	3	69	15	4,571	4.0%	940	20.6%
4	27	66	Mercer	3	3,563	24	0	10	10	3,607	1.2%	465	12.9%
4	1	75	Pike	7	3,002	0	0	9	3	3,014	0.4%	858	28.5%
4	49	81	Rock Island	10	19,279	2,744	51	246	1,618	23,938	19.5%	5,558	23.2%
4	5	85	Schuyler	1	1,253	0	0	4	0	1,257	0.3%	283	22.5%
4	27	94	Warren	5	3,300	70	1	8	17	3,396	2.8%	933	27.5%
5	EASTERN TIER COUNTIES			91	85,576	10,980	42	1,254	1,242	99,094	13.6%	24,070	24.3%
5	9	10	Champaign	17	18,215	4,221	14	780	195	23,425	22.2%	5,395	23.0%
5	11	12	Clark	3	2,807	0	0	7	1	2,815	0.3%	480	17.1%
5	11	15	Coles	4	7,434	139	3	66	44	7,686	3.3%	1,535	20.0%
5	15	17	Crawford	4	3,569	21	0	8	1	3,599	0.8%	715	19.9%
5	11	18	Cumberland	2	1,962	0	1	3	0	1,966	0.2%	373	19.0%
5	18	21	Douglas	5	3,446	2	1	6	61	3,516	2.0%	547	15.6%
5	11	23	Edgar	5	3,619	11	3	8	6	3,647	0.8%	819	22.5%
5	20	24	Edwards	1	1,208	2	0	5	6	1,221	1.1%	244	20.0%
5	9	27	Ford	4	2,583	8	0	8	3	2,602	0.7%	435	16.7%
5	29	38	Iroquois	13	5,362	68	1	22	148	5,601	4.3%	1,111	19.8%
5	12	40	Jasper	1	1,899	0	0	0	2	1,901	0.1%	395	20.8%
5	32	46	Kankakee	13	12,527	4,423	11	133	317	17,411	28.1%	4,998	28.7%
5	15	51	Lawrence	2	2,841	26	0	3	0	2,870	1.0%	821	28.6%
5	12	80	Richland	2	2,722	3	0	12	9	2,746	0.9%	753	27.4%
5	54	92	Vermilion	13	13,124	2,053	3	178	448	15,806	17.0%	4,929	31.2%
5	20	93	Wabash	2	2,258	3	5	15	1	2,282	1.1%	520	22.8%
6	MID–CENTRAL COUNTIES			109	107,692	8,886	50	543	254	117,425	8.3%	24,837	21.2%
6	3	3	Bond	2	2,288	95	0	7	6	2,396	4.5%	526	22.0%
6	7	7	Calhoun	2	679	0	0	0	2	681	0.3%	182	26.7%
6	5	9	Cass	3	2,262	1	2	5	0	2,270	0.4%	558	24.6%
6	10	11	Christian	8	6,151	25	1	15	5	6,197	0.7%	1,285	20.7%
6	17	20	DeWitt	3	3,073	11	0	13	22	3,119	1.5%	490	15.7%
6	3	25	Effingham	5	5,884	6	5	15	9	5,919	0.6%	944	15.9%
6	3	26	Fayette	4	3,148	2	0	8	2	3,160	0.4%	795	25.2%
6	7	31	Greene	3	2,610	1	0	4	0	2,615	0.2%	847	32.4%
6	7	42	Jersey	1	2,904	12	0	8	4	2,928	0.8%	453	15.5%
6	38	54	Logan	10	3,995	72	0	36	9	4,112	2.8%	644	15.7%
6	39	55	Macon	9	16,181	4,212	9	107	66	20,575	21.4%	5,337	25.9%
6	40	56	Macoupin	9	9,458	96	4	12	11	9,581	1.3%	1,962	20.5%
6	38	60	Mason	4	3,441	0	0	12	5	3,458	0.5%	803	23.2%
6	38	65	Menard	3	2,452	1	0	5	4	2,462	0.4%	310	12.6%
6	10	68	Montgomery	5	5,270	15	6	14	13	5,318	0.9%	1,090	20.5%
6	46	69	Morgan	6	5,537	301	0	37	13	5,888	6.0%	1,112	18.9%
6	11	70	Moultrie	3	1,973	1	1	0	2	1,977	0.2%	250	12.6%
6	18	74	Piatt	5	3,307	0	0	2	1	3,310	0.1%	449	13.6%
6	51	84	Sangamon	13	22,143	4,032	21	232	76	26,504	16.5%	5,949	22.4%
6	46	86	Scott	2	1,046	0	0	1	1	1,048	0.2%	154	14.7%
6	11	87	Shelby	9	3,890	3	1	10	3	3,907	0.4%	697	17.8%
7	ST. LOUIS SUBURBAN COUNTI			52	70,527	24,350	79	667	563	96,186	26.7%	30,199	31.4%
7	41	57	Madison	15	36,365	4,165	52	221	246	41,049	11.4%	9,995	24.3%
7	45	67	Monroe	3	3,239	2	0	14	3	3,258	0.6%	313	9.6%
7	45	79	Randolph	7	4,977	294	0	12	9	5,292	6.0%	900	17.0%
7	50	82	StClair	27	25,946	19,889	27	420	305	46,587	44.3%	18,991	40.8%

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Appendix C

1989–90 ENROLLMENT BY COUNTY

AREA	REGN	CTY NO.	COUNTY NAME	# DISTS 1989–90	Race/Ethnicity WHITE	BLACK	AM IND	ASIAN	HISPAN	TOTAL	PERCENT MINOR	LOW INC	PERCENT LOW INC
8	SOUTHERN TIER COUNTIES			129	73,077	5,678	37	427	230	79,449	8.0%	22,759	28.6%
8	2	2	Alexander	2	796	1,131	0	8	0	1,935	58.9%	1,314	67.9%
8	12	13	Clay	3	2,683	0	1	5	9	2,698	0.6%	712	26.4%
8	13	14	Clinton	12	5,119	70	0	17	9	5,215	1.8%	1,004	19.3%
8	21	28	Franklin	12	6,981	3	0	9	1	6,994	0.2%	1,913	27.4%
8	23	30	Gallatin	1	1,095	10	0	0	1	1,106	1.0%	401	36.3%
8	25	33	Hamilton	1	1,402	0	0	0	1	1,403	0.1%	478	34.1%
8	23	35	Hardin	1	949	1	0	4	3	957	0.8%	445	46.5%
8	30	39	Jackson	10	6,378	1,366	5	204	55	8,008	20.4%	2,707	33.8%
8	25	41	Jefferson	18	5,832	1,060	7	23	19	6,941	16.0%	1,750	25.2%
8	2	44	Johnson	6	1,702	7	0	4	2	1,715	0.8%	588	34.3%
8	42	58	Marion	15	7,888	426	8	53	19	8,394	6.0%	2,348	28.0%
8	2	61	Massac	2	2,436	221	2	14	1	2,674	8.9%	879	32.9%
8	30	73	Perry	6	3,122	103	0	18	3	3,246	3.8%	629	19.4%
8	23	76	Pope	1	719	7	0	0	1	727	1.1%	304	41.8%
8	2	77	Pulaski	3	972	799	0	1	2	1,774	45.2%	1,064	60.0%
8	23	83	Saline	4	4,394	216	2	5	2	4,619	4.9%	1,407	30.5%
8	2	91	Union	7	3,204	1	0	1	43	3,249	1.4%	996	30.7%
8	13	95	Washington	7	2,152	6	1	5	0	2,164	0.6%	312	14.4%
8	20	96	Wayne	8	2,984	0	0	10	3	2,997	0.4%	753	25.1%
8	20	97	White	4	3,090	3	1	5	7	3,106	0.5%	586	18.9%
8	57	100	Williamson	6	9,179	248	10	41	49	9,527	3.7%	2,169	22.8%
9	SPECIALTY SITUATIONS			4	3,599	5,260	21	150	927	9,966	63.9%	1,283	12.9%
9	60	105	Dept Correctns	1	2,178	5,121	19	15	886	8,219	73.5%	1,137	13.8%
9	65	108	Other St Schls	3	1,421	148	2	135	41	1,747	18.7%	146	8.4%

Appendix D
COUNTY EAV CHANGES

In thousands

COUNTY	1981 Total	1981 Residential	1981 Farm	1981 Commercial	1981 Industrial	1981 Railroads	1981 Minerals	1982 Total	1982 Residential	1982 Farm	1982 Commercial	1982 Industrial	1982 Railroads	1982 Minerals
State	$75,991,883	$37,706,522	$9,439,811	$17,667,977	$10,894,200	$251,066	$229,347	$89,719,671	$44,662,641	$8,479,880	$27,585,870	$16,173,400	$438,481	$201,039
Metro Area	46,863,880	25,078,380	845,251	13,748,443	7,375,304	136,172	0	52,038,713	28,158,788	449,250	25,182,359	12,007,894	262,842	0
Downstate	29,108,373	12,631,142	8,594,530	3,921,534	3,518,896	112,924	229,347	37,680,958	12,703,773	8,031,310	4,406,311	4,170,706	176,619	201,039
Metro Area														
Chicago	13,202,915	4,588,399	4	6,458,967	2,076,425	89,130	0	21,893,818	8,828,455	0	11,232,698	3,417,054	215,609	0
Cook (Suburb)	17,640,885	8,982,044	22,252	4,967,884	3,758,040	30,625	0	28,095,194	12,264,394	13,534	7,290,881	5,483,398	32,909	0
DuPage	6,383,847	4,750,120	17,827	1,096,943	488,774	1,484	0	10,667,756	7,210,222	8,483	2,595,304	830,893	4,186	0
Kane	2,099,881	1,436,367	130,184	320,867	141,481	902	0	2,679,341	1,800,119	116,273	448,084	173,114	2,751	0
Lake	4,088,088	3,041,267	197,780	580,883	377,886	1,810	0	6,286,416	4,796,316	100,736	1,017,748	472,070	2,544	0
McHenry	1,209,782	918,477	124,883	153,881	74,389	362	0	1,727,887	1,296,471	96,279	220,883	112,515	889	0
Will	2,328,824	1,404,706	142,581	288,788	458,849	4,029	0	3,826,883	1,841,791	113,966	386,981	1,609,962	3,984	0
Downstate														
Adams	375,376	183,890	113,317	66,182	9,835	572	0	393,273	182,904	66,366	67,380	22,267	1,348	0
Alexander	38,888	12,303	11,332	4,012	10,431	818	0	33,332	11,464	6,259	4,971	8,875	1,036	726
Bond	96,193	25,507	52,566	7,878	2,966	391	6,889	71,502	26,309	26,214	8,601	3036	1,301	6,311
Boone	214,394	112,585	60,980	17,001	23,329	90	0	227,039	126,585	46,901	21,206	31,708	308	0
Brown	38,388	7,748	28,314	2,084	0	214	0	28,313	6,578	17,569	3,461	0	96	619
Bureau	348,088	110,128	192,956	33,378	11,162	1,171	274	266,260	92,549	134,087	26,399	9,863	3,278	257
Calhoun	29,328	8,896	17,386	2,926	0	0	16	24,148	11,979	8,420	3,724	0	0	23
Carroll	148,264	52,729	76,931	11,504	4,106	996	0	120,880	47,456	56,377	10,926	3,481	2,373	0
Cass	92,672	26,471	52,946	14,006	0	251	0	67,328	21,880	32,800	11,784	0	751	0
Champaign	1,074,019	527,456	277,678	237,718	29,504	1,664	0	1,241,143	653,738	209,032	340,027	34,893	3,453	0
Christian	311,799	76,167	171,720	31,188	24,767	2,949	5,026	246,299	66,715	121,532	29,742	21,765	2,534	4,016
Clark	99,601	26,715	59,306	10,226	2,219	310	726	66,248	24,646	30,279	9,404	2,679	594	644
Clay	91,848	21,312	51,702	7,970	2,369	523	7,972	66,377	17,108	26,066	6,197	4,278	636	6,072
Clinton	194,066	84,402	62,998	20,864	16,113	817	9,021	186,461	102,679	32,362	23,100	17,618	2,330	7,429
Coles	314,779	140,479	106,003	59,881	7,979	668	570	306,020	134,886	91,321	64,002	23,183	640	979
Crawford	160,850	37,227	48,386	8,316	60,462	380	6,110	164,991	42,343	29,447	13,276	71,076	287	8,990
Cumberland	69,992	21,328	41,962	4,486	380	294	1,172	47,794	18,589	25,383	4,364	327	607	680
DeKalb	627,260	229,180	179,142	96,321	20,132	485	0	636,818	282,686	136,506	114,730	21,430	1,462	0
DeWitt	385,909	47,791	106,710	11,012	188,767	1,218	323	984,745	45,176	77,233	11,521	848,877	1,847	291
Douglas	205,414	48,734	116,731	18,482	15,730	2,777	0	176,800	49,309	92,177	18,494	13,721	3,102	0
Edgar	201,711	44,930	141,066	9,003	4,921	1,035	756	160,402	37,966	106,442	8,326	5,847	1,361	748
Edwards	80,611	13,366	26,536	5,009	1,669	226	3,816	37,062	12,460	14,469	3,866	1,481	557	4,189
Effingham	291,313	82,808	63,977	42,004	10,418	916	1,192	184,606	91,296	36,073	44,462	10,360	1,849	776
Fayette	182,330	37,809	72,886	12,891	10,009	1,362	17,867	106,567	32,066	36,904	12,306	8,776	1,987	14,619
Ford	177,062	40,389	111,101	10,336	14,124	1,112	0	128,643	40,171	66,962	9,366	11,165	1,909	0
Franklin	188,497	86,727	36,626	22,071	19,320	1,407	14,346	146,118	66,647	17,137	21,306	24,664	2,260	17,226
Fulton	286,774	112,446	123,046	34,219	36,328	737	0	171,334	67,664	66,716	12,669	21,682	2,166	5
Gallatin	84,347	11,818	31,679	3,366	2,966	148	4,366	41,647	9,642	21,076	3,636	3,160	26	4,190
Greene	109,104	34,227	76,966	8,522	412	277	0	96,361	20,763	60,776	9,362	1,200	261	0
Grundy	677,066	114,649	91,646	33,279	436,431	1,032	56	667,426	140,172	64,612	36,903	442,020	1,471	67
Hamilton	66,311	9,384	36,254	6,041	9,069	442	2,101	46,766	8,221	26,062	2,660	6,763	606	4,676
Hancock	184,777	46,581	120,076	18,473	84	574	0	142,646	42,666	80,263	16,166	62	666	0
Hardin	16,642	6,284	6,640	1,666	1,666	14	961	13,611	6,296	3,002	1,936	1,766	0	610
Henderson	66,716	17,646	60,441	6,636	0	667	0	67,011	14,466	43,666	7,616	0	1,341	0
Henry	394,617	202,370	146,726	26,706	16,361	736	0	304,374	161,366	96,662	26,626	15,679	1,841	0
Iroquois	367,666	66,196	246,316	21,191	10,191	3,466	0	246,666	73,177	141,426	21,774	5,273	4,469	0
Jackson	221,469	110,126	41,607	66,060	9,666	662	224	226,917	136,361	21,660	73,331	6,316	1,666	627
Jasper	186,117	25,676	66,106	4,676	110,441	136	3,976	144,416	26,606	26,676	6,666	81,662	276	4,361
Jefferson	206,137	77,412	60,362	36,766	31,662	1,666	6,417	167,767	76,412	36,063	46,477	19,666	3,162	6,706
Jersey	66,677	36,142	43,066	11,327	1,067	62	0	66,616	46,376	31,366	12,946	1,161	66	0

Appendix D
COUNTY EAV CHANGES

In thousands

COUNTY	1981 Total	1981 Residential	1981 Farm	1981 Commercial	1981 Industrial	1981 Railroads	1981 Minerals	1988 Total	1988 Residential	1988 Farm	1988 Commercial	1988 Industrial	1988 Railroads	1988 Minerals
JoDaviess	175,613	60,983	60,095	19,474	13,730	433	0	185,588	98,485	55,152	27,855	0	1,586	0
Johnson	36,889	16,883	16,334	2,478	0	361	0	39,809	18,856	10,804	2,691	0	1,254	0
Kankakee	686,988	300,734	137,261	83,537	33,416	1,911	0	808,662	285,648	84,211	103,548	29,831	3,746	0
Kendall	393,936	194,976	69,414	65,816	3,394	336	0	380,472	218,406	87,253	43,989	29,781	1,091	0
Knox	458,406	208,512	143,149	83,782	16,842	3,140	0	348,382	184,782	104,971	62,945	11,401	12,173	0
LaSalle	1,168,788	383,319	266,842	116,916	420,886	2,647	188	1,102,888	346,089	184,880	120,932	436,926	8,238	193
Lawrence	106,628	28,086	42,482	5,880	26,386	494	7,379	73,088	28,801	17,879	7,433	8,443	474	12,258
Lee	307,036	108,617	150,639	36,838	11,813	528	0	276,849	108,258	117,940	37,789	14,186	710	0
Livingston	386,678	101,837	247,954	36,718	9,932	2,257	0	300,889	99,391	155,365	34,589	9,081	2,463	0
Logan	256,884	92,724	106,880	25,600	8,234	982	462	236,770	79,796	123,963	25,824	5,760	1,047	378
McDonough	250,268	74,713	126,887	22,844	4,771	1,077	13	172,764	64,262	79,886	23,077	3,888	1,939	136
McLean	1,004,758	439,646	333,034	211,621	19,183	1,291	0	1,128,490	501,749	240,097	289,844	96,818	2,384	0
Macon	880,306	489,093	167,278	162,506	85,236	4,779	1,323	731,342	394,027	116,820	184,614	58,236	7,046	499
Macoupin	288,758	106,624	129,259	25,658	2,175	969	5,080	223,873	101,381	84,119	30,250	2,061	1,382	4,580
Madison	1,315,822	788,013	114,388	184,892	267,362	6,307	4,672	1,884,481	924,089	84,256	248,151	304,629	9,619	3,757
Marion	181,674	96,182	58,868	14,782	3,485	1,300	6,987	183,622	83,604	28,066	26,790	5,972	2,678	6,512
Marshall	126,897	44,966	62,877	6,737	4,889	1,197	39	98,267	30,643	58,215	5,803	4,186	884	36
Mason	158,886	53,408	86,134	16,994	22,808	543	0	104,738	40,540	32,524	12,748	17,767	1,129	0
Massac	128,187	21,026	18,487	4,758	84,821	396	0	88,831	24,757	10,151	8,401	46,587	925	0
Menard	101,536	30,449	66,179	4,266	158	486	0	98,988	36,233	47,462	4,547	1,002	742	0
Mercer	194,222	60,440	104,293	9,308	0	181	0	113,027	36,589	66,749	8,829	0	60	0
Monroe	128,388	75,258	38,210	10,111	2,239	848	0	136,798	96,164	27,739	14,410	1,536	949	0
Montgomery	276,114	86,788	112,826	34,196	47,416	1,824	18,981	201,811	66,762	66,620	25,931	41,392	2,482	8,834
Morgan	272,534	92,060	116,676	36,298	24,386	1,226	0	261,631	93,490	94,496	36,146	25,857	1,843	0
Moultrie	142,874	42,334	87,273	11,982	889	396	1	122,370	33,103	76,017	12,083	1,561	676	10
Ogle	883,904	131,089	182,063	32,382	237,046	1,304	0	796,736	152,866	117,661	36,966	483,810	2,571	0
Peoria	1,318,038	606,622	91,076	236,160	175,886	1,871	4,421	1,002,216	616,702	66,426	204,788	106,965	2,674	772
Perry	125,804	56,179	36,818	12,986	10,682	606	6,206	86,106	48,392	26,671	11,803	6,004	1,373	3,076
Piatt	186,132	48,521	124,386	10,811	3,426	1,708	0	178,487	67,663	101,449	14,933	2,077	2,460	5
Pike	180,047	29,174	104,803	10,671	5,020	679	0	86,800	16,178	66,296	9,166	4,048	1,112	0
Pope	19,877	3,660	15,818	221	0	80	808	12,883	4,180	8,076	212	0	79	327
Pulaski	34,918	5,440	17,087	1,087	941	363	0	17,184	6,128	7,130	1,880	1,714	899	0
Putnam	78,188	23,383	35,046	4,924	16,720	92	26	88,809	18,881	22,791	3,717	9,981	388	21
Randolph	196,589	76,277	82,373	13,188	64,481	1,232	2,044	188,239	83,619	32,807	17,589	50,589	2,618	2,217
Richland	98,482	34,086	36,993	12,2[illegible]	4,890	276	3,006	78,788	36,888	18,186	13,328	3,364	482	3,776
Rock Island	1,048,967	639,713	61,746	208,729	134,478	1,303	0	837,019	502,016	41,823	196,783	96,723	1,894	0
St.Clair	1,018,788	660,370	92,378	196,328	46,788	14,821	3,290	1,279,239	853,916	80,083	274,292	76,883	13,089	1,964
Saline	112,828	52,428	30,782	19,444	7,822	388	2,214	121,706	57,526	18,901	22,483	17,914	1,402	3,500
Sangamon	1,191,288	677,074	268,756	263,067	14,848	2,748	5,057	1,284,089	726,036	169,509	349,879	10,549	4,167	4,120
Schuyler	70,208	16,388	48,191	5,071	484	98	0	48,184	13,367	25,915	5,886	733	331	183
Scott	44,784	10,848	26,873	2,088	2,819	381	0	86,436	7,979	20,063	1,859	6,116	399	0
Shelby	191,276	42,928	131,880	8,096	4,882	1,886	2,396	130,727	41,487	72,410	8,483	4,587	1,553	2,287
Stark	88,787	15,881	88,750	2,888	2,888	338	0	86,846	10,043	42,137	1,986	1,438	81	0
Stephenson	388,348	139,224	187,844	43,807	12,086	436	0	302,872	180,284	79,489	48,880	15,826	743	0
Tazewell	906,870	882,807	137,916	144,188	88,187	2,114	0	886,088	431,214	86,788	104,106	47,332	3,889	0
Union	82,827	22,782	31,093	7,803	481	868	0	87,280	27,867	17,871	10,278	446	1,088	0
Vermillion	823,988	188,843	217,819	70,678	40,388	3,830	2,630	470,110	213,804	124,828	88,084	38,330	8,298	1,848
Wabash	81,008	30,348	32,888	8,004	2,718	276	8,103	72,722	35,844	17,488	11,362	3,186	886	4,247
Warren	192,274	48,074	123,192	18,817	1,302	788	0	187,788	35,480	106,148	13,783	971	1,448	0
Washington	126,188	32,320	84,226	10,267	0	1,936	16,439	88,888	30,822	30,609	11,331	3,019	1,886	12,222
Wayne	134,889	29,037	70,989	8,886	2,114	481	13,433	87,848	27,807	39,880	9,831	2,448	788	7,864
White	96,367	19,088	48,892	8,203	2,881	487	15,888	100,131	29,864	35,413	12,488	7,426	1,139	13,740
Whiteside	486,294	192,187	136,639	44,288	31,487	723	0	391,796	187,819	78,796	48,887	27,084	1,380	2
Williamson	286,088	131,036	34,628	38,848	25,436	821	5,881	291,979	186,648	22,383	60,814	26,817	1,483	4,183
Winnebago	1,267,482	866,198	74,828	223,726	132,881	1,031	0	1,484,482	1,020,387	49,883	270,782	162,038	1,474	0
Woodford	286,788	128,446	131,800	21,873	4,380	1,087	0	288,388	100,882	98,888	18,128	3,880	434	0

Appendix D
COUNTY EAV CHANGES

In thousands

COUNTY	Change Total	Percent Change	Change Residential	Percent Change	Change Farm	Percent Change	Change Commercial	Percent Change	Change Industrial	Percent Change	Change Railroads	Percent Change	Change Minerals	Percent Change
State	$23,727,719	31.2%	$11,183,019	29.9%	($2,980,251)	-31.4%	$9,880,893	88.0%	$5,484,200	51.3%	$155,365	75.0%	($28,308)	-12.3%
Metro Area	25,146,139	83.6%	11,080,386	44.2%	($7,031)	-17.8%	9,406,816	66.4%	4,832,380	62.8%	124,470	90.1%	0	0.0%
Downstate	(1,418,414)	-4.9%	72,631	0.8%	(2,983,220)	-82.2%	484,777	12.4%	$51,810	26.7%	$0,886	58.9%	($8,308)	-12.3%
Metro Area														
Chicago	8,480,901	84.3%	2,280,056	48.5%	(4)	-100.0%	4,773,741	73.9%	1,340,829	84.9%	116,479	117.5%	0	0.0%
Cook (Suburb)	7,424,419	42.1%	3,292,360	38.7%	($,758)	-38.3%	2,413,187	49.9%	1,726,368	46.9%	2,384	- 7.5%	0	0.0%
DuPage	4,333,941	88.5%	2,460,102	51.5%	($,144)	-61.9%	1,488,462	136.5%	380,819	83.0%	2,702	182.1%	0	0.0%
Kane	841,080	31.8%	494,752	34.5%	(13,881)	-19.7%	127,427	38.7%	31,513	22.3%	1,848	206.0%	0	0.0%
Lake	2,286,348	66.2%	1,754,048	67.7%	(7,044)	-6.5%	466,886	81.5%	84,814	26.0%	834	58.0%	0	0.0%
McHenry	467,825	56.1%	361,894	41.7%	(29,874)	-23.7%	86,962	43.6%	38,188	61.3%	287	66.1%	0	0.0%
Will	1,488,088	84.3%	437,066	31.1%	(26,898)	-30.1%	88,222	23.9%	1,021,403	208.1%	(46)	-1.1%	0	0.0%
Downstate														
Adams	(42,103)	-11.2%	(796)	-0.4%	(43,861)	-36.8%	(10,772)	-16.8%	12,832	131.1%	774	136.3%	0	0.0%
Alexander	($,864)	-14.3%	(836)	-6.8%	($,873)	-44.8%	868	23.9%	(1,886)	-14.9%	217	26.8%	728	100.0%
Bond	(24,381)	-35.4%	832	3.2%	(26,381)	-80.1%	726	9.2%	70	2.4%	810	232.7%	(878)	-8.4%
Boone	12,774	8.0%	14,000	12.4%	(14,028)	-23.0%	4,206	24.7%	8,380	36.9%	218	242.2%	0	0.0%
Brown	(10,048)	-38.2%	(1,186)	-16.1%	(10,782)	-38.0%	1,377	66.1%	0	0.0%	(118)	-66.1%	819	100.0%
Bureau	(12,796)	-23.7%	(17,878)	-16.0%	(66,881)	-36.6%	(8,877)	-20.9%	(1,488)	-13.2%	2,107	178.9%	(17)	-6.2%
Calhoun	($,182)	-17.7%	2,881	33.1%	($,868)	-61.6%	798	27.3%	0	0.0%	0	0.0%	7	43.8%
Carroll	(26,671)	-17.6%	($,273)	-10.0%	(20,884)	-36.7%	(878)	-6.0%	(844)	-16.7%	1,378	138.6%	0	0.0%
Cass	(26,346)	-27.2%	(3,878)	-14.0%	(20,046)	-37.9%	(2,222)	-16.9%	0	0.0%	800	196.2%	0	0.0%
Champaign	187,134	16.6%	126,283	23.9%	(66,846)	-34.7%	102,306	43.0%	8,368	18.3%	1,788	107.6%	0	0.0%
Christian	(83,800)	-20.4%	(7,436)	-8.6%	(80,186)	-39.2%	(1,446)	-4.6%	(3,002)	-12.1%	(416)	-14.1%	(1,010)	-20.1%
Clark	(31,268)	-31.4%	(2,070)	-7.7%	(28,038)	-48.8%	(822)	-8.0%	480	20.7%	284	81.6%	(82)	-11.3%
Clay	(26,471)	-27.7%	(4,204)	-19.7%	(23,818)	-46.7%	227	2.8%	1,808	80.6%	113	21.6%	100	1.3%
Clinton	(8,884)	-4.4%	18,277	21.7%	(20,886)	-48.8%	2,448	11.8%	1,406	8.7%	1,813	188.2%	(1,882)	-17.8%
Coles	(8,788)	-8.1%	(16,884)	-11.1%	(13,882)	-13.0%	4,121	8.8%	18,204	180.8%	(228)	-26.1%	408	71.8%
Crawford	4,141	2.8%	8,018	13.5%	(18,848)	-38.2%	4,868	88.8%	10,824	17.8%	(83)	-18.0%	2,883	41.8%
Cumberland	(21,808)	-31.3%	(4,738)	-22.2%	(16,888)	-38.8%	(88)	-1.8%	(33)	-8.2%	223	78.8%	(842)	-48.7%
DeKalb	11,888	2.2%	33,886	14.8%	(40,834)	-22.7%	18,408	18.7%	1,288	8.4%	877	201.4%	0	0.0%
DeWitt	888,837	178.8%	(2,818)	-8.8%	(28,477)	-27.8%	808	4.8%	880,128	348.7%	432	38.8%	(32)	-8.8%
Douglas	(28,811)	-18.8%	(418)	-0.8%	(28,884)	-22.4%	42	0.2%	(2,008)	-12.8%	328	11.7%	0	0.0%
Edgar	(41,308)	-38.8%	(8,874)	-16.8%	(34,824)	-34.8%	(878)	-7.8%	828	12.7%	348	33.4%	(8)	-1.1%
Edwards	(13,848)	-88.8%	(848)	-8.8%	(12,878)	-48.8%	(1,123)	-22.4%	(188)	-11.3%	331	148.8%	373	8.8%
Effingham	(18,708)	-8.3%	8,488	10.3%	(27,804)	-48.8%	2,488	8.8%	(88)	-8.7%	733	88.8%	(417)	-38.8%
Fayette	(48,878)	-38.2%	(8,723)	-18.1%	(38,881)	-48.4%	(384)	-2.3%	(1,233)	-12.3%	318	23.3%	(3,088)	-17.3%
Ford	(47,818)	-38.8%	(218)	-0.8%	(44,148)	-38.7%	(880)	-8.8%	(2,988)	-21.0%	787	71.7%	0	0.0%
Franklin	(11,378)	-7.1%	(1,188)	-1.8%	(18,888)	-81.8%	(788)	-3.8%	8,334	27.8%	843	88.8%	2,878	20.1%
Fulton	(128,488)	-42.3%	(44,781)	-38.8%	(88,338)	-48.8%	(11,380)	-48.8%	(14,438)	-38.7%	1,431	184.2%	8	0.0%
Gallatin	(12,800)	-23.8%	(2,278)	-18.3%	(10,804)	-38.8%	148	4.4%	217	7.3%	(123)	-83.1%	(183)	-3.7%
Greene	(13,743)	-12.8%	(3,444)	-14.2%	(11,881)	-18.7%	838	8.7%	788	181.3%	(28)	-8.4%	0	0.0%
Grundy	10,340	7.8%	28,828	22.3%	(88,838)	-38.8%	8,834	18.8%	8,888	1.3%	438	42.8%	1	1.8%
Hamilton	(18,812)	-38.8%	(1,183)	-12.4%	(13,188)	-34.8%	(3,381)	-88.1%	(308)	-3.4%	88	14.8%	2,474	117.8%
Hancock	(41,828)	-32.8%	(2,888)	-8.8%	(38,788)	-38.1%	888	3.8%	(12)	-18.8%	(18)	-3.3%	0	0.0%
Hardin	(8,331)	-18.7%	31	0.8%	(8,838)	-84.1%	370	28.8%	111	8.7%	(14)	-100.0%	(281)	-32.3%
Henderson	(18,784)	-21.8%	(3,388)	-18.8%	(18,788)	-27.7%	778	11.4%	0	0.0%	884	111.4%	0	0.0%
Henry	(80,848)	-32.8%	(41,008)	-38.3%	(47,784)	-32.8%	(2,077)	-7.2%	(803)	-4.8%	1,108	180.8%	0	0.0%
Iroquois	(121,388)	-38.0%	(13,022)	-18.1%	(104,884)	-42.8%	888	2.8%	(4,818)	-48.3%	1,001	28.4%	0	0.0%
Jackson	17,887	8.1%	28,288	22.8%	(18,847)	-47.8%	14,281	84.2%	(3,384)	-34.7%	811	82.0%	703	313.8%
Jasper	(88,787)	-27.1%	1,888	8.2%	(28,138)	-81.8%	878	28.1%	(28,808)	-38.2%	138	102.2%	322	8.1%
Jefferson	(21,348)	-18.8%	1,008	1.3%	(14,888)	-38.8%	3,788	18.1%	(11,818)	-38.8%	1,887	182.0%	(1,717)	-20.4%
Jersey	8,842	3.8%	18,284	37.7%	(11,888)	-27.1%	1,881	14.3%	84	8.8%	13	38.0%	0	0.0%

BEST COPY AVAILABLE

Appendix D
COUNTY EAV CHANGES

In thousands

COUNTY	Change Total	Percent Change	Change Residential	Percent Change	Change Farm	Percent Change	Change Commercial	Percent Change	Change Industrial	Percent Change	Change Railroads	Percent Change	Change Minerals	Percent Change
JoDaviess	19,346	5.8%	17,502	21.9%	(2,841)	-4.7%	5,181	42.0%	(13,738)	-100.0%	1,133	391.7%	0	0.0%
Johnson	(2,347)	-6.3%	2,173	13.0%	(5,536)	-35.8%	213	6.9%	0	0.0%	803	247.4%	0	0.0%
Kankakee	(59,178)	-9.0%	(16,166)	-5.1%	(89,063)	-39.9%	39,011	34.0%	(3,794)	-11.3%	1,836	98.0%	0	0.0%
Kendall	39,636	7.9%	23,432	12.0%	(2,191)	-3.1%	(21,847)	-53.2%	26,367	776.9%	755	224.7%	0	0.0%
Knox	(97,123)	-33.1%	(51,730)	-35.0%	(56,178)	-39.7%	(817)	-1.3%	(5,441)	-32.3%	8,033	257.7%	0	0.0%
LaSalle	(99,899)	-6.7%	(17,330)	-4.8%	(72,362)	-27.1%	5,016	4.3%	15,239	3.6%	2,362	84.0%	37	23.7%
Lawrence	(36,440)	-32.7%	2,503	9.6%	(34,600)	-57.9%	1,743	30.8%	(19,842)	-75.8%	(20)	-4.0%	4,979	68.1%
Lee	(39,187)	-9.0%	(2,362)	-2.1%	(32,598)	-21.7%	1,960	8.4%	2,542	21.9%	182	34.5%	0	0.0%
Livingston	(97,749)	-24.5%	(2,446)	-2.4%	(92,549)	-37.5%	(2,129)	-6.5%	(561)	-6.8%	226	10.0%	0	0.0%
Logan	(90,114)	-22.2%	(12,928)	-13.9%	(44,909)	-29.6%	191	0.7%	(2,474)	-30.0%	88	8.9%	(84)	-18.2%
McDonough	(57,991)	-26.6%	(10,431)	-14.0%	(47,200)	-37.2%	233	1.0%	(1,066)	-22.7%	882	80.0%	122	908.6%
McLean	134,736	12.4%	62,105	14.1%	(92,937)	-27.9%	76,023	36.9%	76,453	309.0%	1,090	84.7%	0	0.0%
Macon	(149,064)	-16.9%	(75,066)	-16.0%	(40,488)	-33.7%	(7,994)	-4.9%	(26,999)	-31.7%	2,287	47.4%	(924)	-82.3%
Macoupin	(44,842)	-16.7%	(4,343)	-4.0%	(46,140)	-34.9%	4,592	17.9%	(114)	-6.2%	360	36.7%	(370)	-7.3%
Madison	258,969	19.2%	168,068	20.3%	(90,730)	-43.8%	90,259	60.2%	37,277	13.9%	3,312	52.5%	(918)	-17.5%
Marion	(28,062)	-18.4%	(11,588)	-12.2%	(31,992)	-60.2%	12,029	81.5%	2,507	72.4%	1,348	101.4%	(466)	-8.5%
Marshall	(40,430)	-28.9%	(14,316)	-31.8%	(24,692)	-39.6%	(134)	-2.3%	(703)	-14.4%	(813)	-61.2%	(3)	-7.7%
Mason	(53,949)	-34.0%	(12,988)	-24.1%	(32,610)	-60.1%	(4,348)	-35.0%	(4,811)	-21.3%	888	187.9%	0	0.0%
Massac	(40,389)	-31.2%	3,731	17.7%	(8,506)	-45.1%	1,643	34.5%	(37,924)	-44.9%	530	134.2%	0	0.0%
Menard	(11,880)	-11.4%	5,784	18.0%	(16,717)	-39.3%	281	6.9%	848	542.3%	268	52.7%	0	0.0%
Mercer	(51,199)	-31.2%	(14,661)	-29.4%	(26,634)	-54.1%	(709)	-7.6%	0	0.0%	(101)	-62.7%	0	0.0%
Monroe	13,432	10.9%	19,906	26.5%	(10,471)	-27.4%	4,299	42.5%	(709)	-31.4%	401	73.2%	0	0.0%
Montgomery	(99,300)	-26.3%	(9,017)	-13.7%	(46,306)	-41.9%	1,736	7.2%	(8,004)	-12.7%	966	82.9%	(9,747)	-83.0%
Morgan	(29,903)	-7.7%	1,440	1.9%	(23,060)	-18.9%	(2,163)	-6.9%	1,272	8.2%	818	80.4%	0	0.0%
Moultrie	(20,804)	-14.4%	(9,231)	-21.8%	(12,268)	-14.0%	101	0.8%	662	77.8%	181	46.8%	9	900.0%
Ogle	201,852	41.1%	21,589	16.5%	(44,402)	-27.4%	8,804	20.4%	246,784	104.1%	1,287	97.2%	0	0.0%
Peoria	(315,820)	-24.0%	(169,920)	-23.8%	(23,662)	-34.9%	(31,381)	-13.3%	(89,841)	-39.2%	703	37.6%	(3,849)	-82.5%
Perry	(27,269)	-21.8%	(5,787)	-10.8%	(13,347)	-33.9%	(1,308)	-10.0%	(4,663)	-43.8%	784	125.8%	(3,133)	-80.8%
Piatt	(10,669)	-8.8%	9,132	18.8%	(23,417)	-19.8%	4,222	38.8%	(1,348)	-38.4%	742	43.4%	5	100.0%
Pike	(81,347)	-34.2%	(12,966)	-44.8%	(26,306)	-34.7%	(1,405)	-13.3%	(972)	-19.4%	433	83.8%	0	0.0%
Pope	(7,034)	-35.9%	810	17.2%	(7,443)	-48.0%	(9)	-4.1%	0	0.0%	(1)	-1.3%	(181)	-35.8%
Pulaski	(7,784)	-91.1%	664	12.6%	(8,564)	-88.9%	495	44.9%	773	82.1%	248	89.7%	0	0.0%
Putnam	(22,390)	-38.8%	(4,462)	-19.2%	(16,284)	-31.0%	(1,207)	-34.5%	(8,729)	-40.2%	308	332.6%	(4)	-18.0%
Randolph	(8,997)	-4.7%	8,242	10.9%	(19,668)	-37.4%	4,410	33.4%	(3,882)	-7.1%	1,288	104.4%	173	8.5%
Richland	(17,754)	-16.0%	2,661	7.6%	(25,836)	-63.4%	1,071	8.7%	(1,639)	-31.5%	204	73.4%	787	25.5%
Rock Island	(209,849)	-33.1%	(137,697)	-21.5%	(19,823)	-32.3%	(13,969)	-6.7%	(38,753)	-25.5%	391	30.0%	0	0.0%
St.Clair	280,469	25.9%	195,548	29.3%	(30,315)	-55.0%	75,984	38.3%	28,115	82.5%	(1,522)	-10.4%	(1,309)	-39.5%
Saline	8,679	7.9%	5,068	9.7%	(11,881)	-58.9%	3,019	15.9%	10,292	135.0%	1,044	291.9%	1,264	58.1%
Sangamon	72,791	6.1%	48,991	7.2%	(36,277)	-18.5%	66,622	23.5%	(3,997)	-27.5%	1,419	51.9%	(937)	-18.5%
Schuyler	(34,019)	-34.2%	(3,031)	-16.5%	(22,279)	-46.2%	614	12.1%	279	61.5%	232	234.3%	183	100.0%
Scott	(9,949)	-32.9%	(2,987)	-26.4%	(6,790)	-30.4%	(226)	-10.9%	2,499	96.3%	39	10.5%	0	0.0%
Shelby	(80,849)	-31.7%	(1,469)	-3.4%	(39,470)	-45.1%	386	4.5%	15	0.3%	(2)	-0.1%	2	0.1%
Stark	(34,442)	-38.4%	(5,516)	-36.5%	(26,613)	-38.7%	(920)	-36.9%	(1,117)	-43.7%	(274)	-81.5%	0	0.0%
Stephenson	(379)	-0.1%	21,040	18.1%	(28,560)	-38.3%	2,873	8.9%	3,791	31.5%	306	89.6%	0	0.0%
Tazewell	(230,987)	-24.4%	(121,360)	-22.0%	(36,182)	-38.4%	(40,081)	-27.9%	(21,836)	-31.6%	1,482	70.1%	0	0.0%
Union	(5,587)	-8.0%	5,075	22.3%	(13,833)	-43.5%	2,478	31.7%	(36)	-7.3%	440	86.9%	0	0.0%
Vermillion	(89,849)	-10.9%	28,281	13.4%	(89,191)	-42.6%	15,406	21.9%	(2,036)	-6.0%	1,483	38.2%	(772)	-29.5%
Wabash	(9,284)	-10.2%	5,599	16.3%	(16,165)	-46.4%	2,348	28.1%	489	17.3%	319	116.9%	(1,668)	-30.4%
Warren	(34,479)	-17.9%	(12,594)	-26.2%	(17,644)	-13.6%	(6,184)	-27.3%	(331)	-25.4%	667	83.3%	0	0.0%
Washington	(36,600)	-23.4%	(1,466)	-4.6%	(28,717)	-62.5%	1,074	10.9%	3,019	100.0%	(271)	-14.0%	(4,207)	-26.6%
Wayne	(36,841)	-23.9%	(1,430)	-4.9%	(21,438)	-44.5%	776	8.9%	334	18.5%	297	84.4%	(5,479)	-40.5%
White	4,784	5.0%	10,586	67.1%	(13,478)	-27.9%	4,283	62.0%	4,544	187.7%	686	142.6%	(2,118)	-13.3%
Whiteside	(33,519)	-20.9%	(24,686)	-12.5%	(57,748)	-42.0%	2,948	6.9%	(4,423)	-14.0%	667	92.3%	2	100.0%
Williamson	46,938	20.0%	36,506	27.1%	(10,149)	-58.2%	20,788	82.1%	3,399	14.5%	832	134.0%	(1,429)	-25.5%
Winnebago	187,019	11.7%	116,169	12.7%	(36,989)	-50.5%	47,038	21.0%	19,426	14.8%	443	43.0%	0	0.0%
Woodford	(82,497)	-21.8%	(26,503)	-30.2%	(31,994)	-34.2%	(3,747)	-17.1%	(539)	-12.1%	(983)	-80.4%	0	0.0%

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Appendix E

POVERTY IMPACTED DISTRICTS

Chicago Metropolitan Area

COUNT NAME	DISTRICT NAME	DIST NO.	1981-82 TOTAL	1981-82 MINOR	1981-82 LOW INC	PERCENT LOW INC	1989-90 TOTAL	1989-90 MINOR	1989-90 LOW INC	PERCENT OW INC	CHANGE 1981-1989 TOTAL	CHANGE 1981-1989 MINOR	CHANGE 1981-1989 LOW INC	CHANGE 1981-1989 OW INC
Cook	Maywood-Melrs-Brdvw	89	5,749	83.6%	1,418	24.7%	4,900	88.3%	1,463	29.9%	(849)	4.7%	45	5.2%
Cook	Cicero	99	5,280	19.5%	1,540	29.2%	7,097	52.3%	3,304	46.6%	1,817	32.7%	1,764	17.4%
Cook	Summit	104	1,286	48.8%	109	8.5%	1,290	57.6%	330	25.6%	4	8.8%	221	17.1%
Cook	Blue Island	130	3,303	36.8%	1,038	31.4%	3,431	47.4%	1,338	39.0%	128	10.5%	300	7.6%
Cook	Calumet	132	1,171	67.1%	350	29.9%	1,109	92.4%	296	26.7%	(62)	25.3%	(54)	-3.2%
Cook	Gen Geo Patton	133	399	12.0%	48	12.0%	481	94.4%	246	51.1%	82	82.4%	198	39.1%
Cook	Posen-Robbins	143.5	1,637	81.5%	1,378	84.2%	1,443	78.4%	1,003	69.5%	(194)	-3.1%	(375)	-14.7%
Cook	W Harvey-Dixmoor	147	2,483	97.8%	2,030	81.8%	1,885	97.0%	1,480	78.5%	(598)	-0.8%	(550)	-3.2%
Cook	So Holland	151	1,040	48.3%	292	28.1%	1,029	65.3%	390	37.9%	(11)	17.0%	98	9.8%
Cook	Harvey	152	3,580	90.7%	2,360	65.9%	3,560	97.2%	2,582	72.5%	(20)	6.5%	222	6.6%
Cook	Hazel Crest	152.5	1,057	55.2%	140	13.2%	1,033	78.9%	411	39.8%	(24)	23.7%	271	26.5%
Cook	Calumet City	155	773	9.7%	148	19.1%	855	22.5%	260	30.4%	82	12.8%	112	11.3%
Cook	Lincoln	156	467	10.5%	65	13.9%	631	21.2%	199	31.5%	164	10.7%	134	17.6%
Cook	E Chicago Hts	169	1,285	99.8%	1,076	83.7%	1,014	100.0%	912	89.9%	(271)	0.2%	(164)	6.2%
Cook	Chicago Hts	170	3,602	71.2%	2,359	65.5%	3,296	80.4%	2,477	75.2%	(306)	9.3%	118	9.7%
Cook	Bloom Twp HS	206	4,607	41.6%	1,215	26.4%	3,650	52.6%	1,093	29.9%	(957)	11.0%	(122)	3.6%
Kane	Aurora East-Unit	131	8,784	54.9%	2,323	26.4%	8,867	67.0%	2,495	28.1%	83	12.1%	172	1.7%
Lake	Zion	6	2,628	34.1%	825	31.4%	2,705	43.1%	1,001	37.0%	77	9.0%	176	5.6%
Lake	Waukegan-Unit	60	12,012	49.1%	3,593	29.9%	11,528	65.3%	3,377	29.3%	(484)	16.2%	(216)	-0.6%
Lake	Fox Lake	114	631	1.9%	151	23.9%	607	5.6%	169	27.8%	(24)	3.7%	18	3.9%
Will	Laraway	70C	510	36.1%	108	21.2%	414	59.2%	139	33.6%	(96)	23.1%	31	12.4%
Will	Richland	88A	349	34.7%	160	45.8%	214	15.0%	54	25.2%	(135)	-19.7%	(106)	-20.6%
Will	Rockdale	84	251	26.7%	58	23.1%	216	26.9%	65	30.1%	(35)	0.2%	7	7.0%
Will	Joliet	86	8,898	57.3%	4,457	50.1%	8,650	59.0%	4,076	47.1%	(248)	1.7%	(381)	-3.0%
Will	Fairmont	89	521	87.5%	399	76.6%	428	87.9%	302	70.6%	(93)	0.3%	(97)	-6.0%
Will	Joliet Twp HS	204	5,400	38.0%	1,163	21.5%	4,824	48.4%	1,741	36.1%	(576)	10.4%	578	14.6%
	Totals		77,703	54.2%	28,803	37.1%	75,157	64.6%	31,203	41.5%	(2,546)	10.4%	2,400	4.4%

Source: Enrollment files, Illinois State Board of Education

Appendix F

PER PUPIL REVENUES BY AREAS OF ILLINOIS

1981-82 vs. 1988-89

	ENROLLED	PROP TAX PER PUPIL	OTH LOC PER PUPIL	STATE AID PER PUPIL	OTH STATE PER PUPIL	FEDERAL PER PUPIL	TOTAL PER PUPIL
STATEWIDE							
STATE TOTALS-1982	1,923,863	1,475	322	787	179	163	2,925
STATE TOTALS-1989	1,766,324	2,482	331	1,040	373	258	4,484
Change 1982 - 1989	(157,539)	1,008	9	253	194	95	1,560
Percent Change	-8.2%	68.4%	2.8%	32.2%	108.5%	58.5%	53.3%
POVERTY IMPACTED SUBURBAN DISTRICTS							
SELECTED DISTRICTS-1982	77,703	1,285	501	723	207	214	2,931
SELECTED DISTRICTS-1989	74,487	1,951	273	1,209	364	289	4,086
Change 1982 - 1989	(3,216)	666	(228)	486	157	75	1,156
Percent Change	-4.1%	51.8%	-45.6%	67.3%	76.2%	34.8%	39.4%
METROPOLITAN AREA SUBURBS							
METRO AREA TOTALS-1982	708,320	2,064	502	563	181	78	3,388
METRO AREA TOTALS-1989	663,434	3,592	477	644	287	127	5,125
Change 1982 - 1989	(44,886)	1,528	(25)	81	106	48	1,738
Percent Change	-6.3%	74.0%	-5.0%	14.3%	58.4%	61.8%	51.3%
CHICAGO PUBLIC SCHOOLS							
CHICAGO TOTALS-1982	442,889	1,001	91	1,260	179	366	2,898
CHICAGO TOTALS-1989	408,442	2,049	160	1,438	646	572	4,865
Change 1982 - 1989	(34,447)	1,048	68	178	467	206	1,968
Percent Change	-7.8%	104.7%	74.8%	14.1%	261.0%	56.4%	67.9%
DOWNSTATE DISTRICTS							
DOWNSTATE TOTALS-1982	772,654	1,206	290	721	177	123	2,516
DOWNSTATE TOTALS-1989	694,448	1,678	293	1,185	295	197	3,648
Change 1982 - 1989	(78,206)	472	3	464	118	74	1,132
Percent Change	-10.1%	39.2%	1.0%	64.4%	66.7%	60.5%	45.0%
CHANGE COMPARED TO STATE AVERAGE							
METRO SUBURBS	28.5%	151.6%	-279.6%	31.8%	54.5%	50.9%	111.4%
CHICAGO	21.9%	104.0%	767.6%	70.2%	240.6%	217.0%	126.2%
DOWNSTATE	49.6%	46.9%	31.0%	183.2%	60.8%	78.3%	72.6%

Source: *1989 METROSTAT Data Book*
Chicago Panel on Public School Policy and Finance

Appendix G

TAX RATE COMPARISONS

CHICAGO METROPOLITAN AREA

1988-89 School Year

DISTRICT	ELEMENTARY	COUNTY	NO.	TAX RATES				EAV	PER PUPIL REVENUES				TOTAL REV
HS/UNIT	DISTRICT			AGGREGATE	COMBINED	H.S.	ELEM	PER PUPIL	PROP TAX	OTHER LOC	STATE	FEDERAL	PER PUPIL
Leyden H.S.		Cook	212	8.142	4.447	1.372		480,998	6,486	669	483	131	7,769
Leyden H.S.	Park Ridge Elem	Cook	64	8.412	4.447	1.372	3.075	199,232	6,372	1,025	465	92	7,954
Leyden H.S.	Rhodes Elem	Cook	84.5	7.112	2.968	1.372	1.596	292,531	5,405	1,094	419	77	6,995
Lake Forest H.S.		Lake	115	6.353	2.929	1.449		697,183	8,836	1,206	390	88	10,520
Lake Forest H.S.	Lake Forest Elem	Lake	67	6.353	2.929	1.449	1.480	384,614	4,423	895	313	40	5,671
Niles H.S.		Cook	219	9.416	5.134	1.870		479,744	9,768	1,325	448	202	11,743
Niles H.S.	Skokie Elem	Cook	73.5	9.416	5.134	1.870	3.264	141,885	4,777	848	540	88	6,253
Niles H.S.	Niles Elem	Cook	71	6.051	2.864	1.870	0.994	691,739	6,179	951	493	90	7,713
Proviso H.S.		Cook	209	13.498	6.360	1.935		278,434	5,733	584	575	183	7,075
Proviso H.S.	Berkeley Elem	Cook	87	11.438	6.360	1.935	4.425	133,972	4,832	527	494	80	5,933
Proviso H.S.	Hillside Elem	Cook	93	8.364	3.690	1.935	1.775	417,969	8,045	877	329	34	9,285
Lyons H.S.		Cook	204	10.658	5.857	2.472		317,848	8,038	1,447	498	143	10,126
Lyons H.S.	LaGrange Elem	Cook	102	10.658	5.857	2.472	3.385	113,719	3,857	771	407	46	5,081
Lyons H.S.	LaGrange Elem(So)	Cook	105	8.957	4.156	2.472	1.684	318,042	5,956	762	583	126	7,427
Bloom H.S.		Cook	206	13.846	7.206	3.355		126,966	4,274	595	2,680	584	8,133
Bloom H.S.	Brookwood Elem	Cook	167	13.846	7.206	3.355	3.851	71,494	2,989	245	1,285	105	4,624
Bloom H.S.	Sauk Village Elem	Cook	168	11.681	6.752	3.355	3.397	26,635	767	347	2,151	194	3,459
Evanston H.S.		Cook	202	13.458	7.754	3.400		245,626	8,695	878	866	370	10,809
Evanston H.S.	Evanston	Cook	65	11.846	7.754	3.400	4.354	120,432	5,868	677	726	289	7,560
Thornton H.S.		Cook	205	16.117	8.771	3.503		146,150	4,726	765	1,897	224	7,612
Thornton H.S.	W.Harvey-Dixmoor	Cook	147	16.117	8.771	3.503	5.268	30,639	1,679	234	2,569	524	5,006
Thornton H.S.	So. Holland Elem	Cook	150	9.241	5.656	3.503	2.153	135,604	3,139	430	430	121	4,120
Rich H.S.		Cook	227	15.005	10.081	3.568		134,999	4,569	558	1,973	108	7,208
Rich H.S.	Park Forest Elem	Cook	163	15.005	10.081	3.568	6.513	33,103	2,139	249	2,110	140	4,638
Rich H.S.	Steger Elem	Cook	194	11.338	6.196	3.568	2.628	66,070	1,905	238	1,421	178	3,742

Data from 1989 METROSTAT DATABOOK, 220 S. State St., Suite 1212, Chicago, IL 60604, (312) 939-2280

APPENDIX H

TAX EXCHANGE GAINS AND LOSES, BY COUNTY

	PROPERTY TAXES SAVED:		INCOME TAXES PAID:		NET GAINS AND LOSES:	
	RESIDENTIAL AND FARM (Personal)	CORP, RR, MINE, INDUST (Corporate)	PROJECTED NEW PERSONAL (Personal)	PROJECTED NEW CORP (Corporate)	HOUSEHOLDS (LOSS) (Personal)	CORPORATE (LOSS) (Corporate)
ADAMS	1,191,683	348,544	2,627,957	671,063	(1,436,274)	(322,519)
ALEXANDER	67,586	63,470	242,758	71,686	(175,172)	(8,216)
BOND	349,624	99,291	274,149	48,986	75,475	50,305
BOONE	963,225	260,370	1,323,657	430,118	(360,432)	(169,748)
BROWN	118,877	13,374	108,822	13,142	10,054	232
BUREAU	1,439,901	247,592	1,068,866	196,341	371,034	51,251
CALHOUN	104,363	17,846	88,418	6,770	15,944	11,075
CARROL	637,756	87,475	468,773	64,916	168,983	22,559
CASS	291,929	56,620	505,396	109,521	(213,467)	(52,901)
CHAMPAING	5,231,158	2,228,965	6,176,195	897,672	(945,037)	1,331,293
CHRISTIAN	1,041,285	222,418	1,067,297	172,844	(26,012)	49,575
CLARK	255,738	59,839	421,687	71,288	(165,949)	(11,449)
CLAY	241,728	97,524	371,984	55,358	(130,256)	42,166
CLINTON	593,211	200,888	662,875	87,218	(69,664)	113,670
COLES	1,133,821	414,497	1,584,726	414,187	(450,906)	309
COOK	132,434,187	167,730,095	279,098,088	70,822,079	(146,663,900)	96,908,016
CRAWFORD	402,737	454,263	860,116	42,215	(457,379)	412,048
CUMBERLAND	180,183	27,162	162,710	28,276	17,473	(1,114)
DEKALB	3,235,592	1,072,302	2,293,118	520,522	942,474	551,780
DEWITT	567,945	1,464,929	449,939	109,122	118,006	1,355,806
DOUGLAS	856,755	182,667	752,863	52,570	103,892	130,097
DUPAGE	52,018,832	22,678,347	24,785,350	6,941,623	27,233,482	15,736,724
EDGAR	793,357	69,817	646,133	116,291	147,224	(46,474)
EDWARDS	339,669	112,693	299,262	14,736	40,407	97,957
EFFINGHAM	590,816	242,031	1,067,820	304,667	(477,004)	(62,636)
FAYETTE	263,463	150,091	459,879	68,102	(196,417)	81,989
FORD	882,247	190,616	456,217	97,573	426,030	93,043
FRANKLIN	475,128	364,911	1,078,807	97,573	(603,678)	267,338
FULTON	959,958	183,870	938,070	210,280	21,888	(26,410)
GALLATIN	200,416	62,104	218,691	20,311	(18,275)	41,793
GREENE	374,077	43,102	194,102	46,198	179,976	(3,095)
GRUNDY	1,263,360	2,369,806	1,134,264	243,733	129,096	2,126,073
HAMILTON	152,554	84,702	153,293	15,532	(739)	69,170
HANCOCK	762,974	101,433	470,866	61,332	292,108	40,102
HARDIN	41,719	19,109	98,359	2,390	(56,640)	16,719
HENDERSON	281,390	40,688	171,081	11,549	110,309	29,138
HENRY	1,595,291	248,329	1,160,947	303,472	434,344	(55,143)
IROQUOIS	1,423,146	301,725	873,718	163,285	549,427	138,440
JACKSON	918,253	481,561	2,000,135	205,102	(1,081,882)	276,458
JASPER	255,582	470,942	306,063	38,631	(50,481)	432,311
JEFFERSON	602,495	355,287	1,230,007	242,539	(627,513)	112,748
JERSEY	308,985	60,591	303,970	51,375	5,015	9,216
JODAVIES	780,011	146,208	435,290	88,015	344,721	58,194
JOHNSON	154,665	17,930	114,577	13,541	40,087	4,389
KANE	16,610,279	5,326,164	10,689,709	3,554,844	5,920,570	1,771,320
KANDKAKEE	2,068,711	731,508	3,366,170	925,151	(1,297,459)	(193,643)
KENDALL	1,586,859	357,824	1,829,054	121,070	(242,195)	236,754
KNOX	1,237,080	394,331	2,241,846	632,831	(1,004,767)	(238,500)
LAKE	33,799,262	10,407,574	17,588,945	4,399,149	16,210,317	6,008,425
LASALLE	3,213,965	1,977,359	3,762,221	1,137,024	(548,256)	840,335
LAWRENCE	223,110	127,135	520,569	29,471	(297,458)	97,664
LEE	1,317,017	303,049	1,313,717	585,438	3,301	(282,389)

BEST COPY AVAILABLE

APPENDIX H

TAX EXCHANGE GAINS AND LOSES, BY COUNTY

	PROPERTY TAXES SAVED:		INCOME TAXES PAID:		NET GAINS AND LOSES:	
	RESIDENTIAL AND FARM (Personal)	CORP, RR, MINE, INDUST (Corporate)	PROJECTED NEW PERSONAL (Personal)	PROJECTED NEW CORP (Corporate)	HOUSEHOLDS (LOSS) (Personal)	CORPORATE (LOSS) (Corporate)
LIVINGSTON	1,953,402	256,794	1,456,546	252,097	496,856	4,697
LOGAN	1,270,452	252,721	1,047,939	193,155	222,513	59,566
MACON	2,454,773	958,113	1,053,694	1,693,788	1,401,079	(735,674)
MACOUPIN	987,634	190,865	4,043,694	123,858	(3,056,060)	67,007
MADISON	5,508,944	3,161,164	4,887,591	2,548,050	621,353	613,114
MARION	730,081	277,793	5,942,855	276,391	(5,212,774)	1,402
MARSHALL	580,592	57,818	1,149,437	65,712	(568,845)	(7,894)
MASON	550,476	154,440	8,413,332	76,864	(7,862,856)	77,577
MASSAC	175,224	260,771	1,377,022	133,416	(1,201,798)	127,355
MCDONOUGH	911,273	170,821	301,878	142,974	609,395	27,846
MCHENRY	8,784,563	2,328,965	353,150	1,152,158	8,431,414	1,176,807
MCLEAN	4,869,954	1,822,073	285,136	758,680	4,584,818	1,063,393
MENARD	558,565	38,403	284,089	31,861	274,476	6,543
MERCER	534,533	43,886	305,540	34,648	228,993	9,238
MONROE	515,759	72,760	401,283	33,454	114,477	39,306
MONTGOMER	543,202	634,249	935,977	156,515	(392,775)	477,734
MORGAN	1,056,808	320,757	1,600,945	273,603	(544,137)	47,154
MOULTRIE	518,168	48,815	310,772	61,730	207,396	(12,915)
OGLE	1,888,807	1,883,532	1,241,517	352,059	647,290	1,531,473
PEORIA	3,859,376	1,730,874	10,625,357	3,552,454	(6,765,981)	(1,821,580)
PERRY	364,977	98,576	749,200	129,035	(384,224)	(30,460)
PIATT	931,562	110,205	434,243	33,055	497,319	77,150
PIKE	451,719	65,041	353,673	36,241	98,046	28,800
POPE	59,067	2,711	42,901	2,390	16,166	321
PULASKI	73,490	21,444	115,101	11,151	(41,610)	10,293
PUTNAM	163,471	60,558	288,275	9,160	(124,804)	51,398
RANDOLPH	550,986	320,491	1,072,005	234,573	(521,020)	85,917
RICHLAND	41,204	277,600	746,061	113,503	(704,857)	164,097
ROCK ISLAND	3,847,859	1,930,444	9,653,803	2,647,216	(5,805,944)	(716,772)
ST CLAIR	4,469,838	1,656,180	1,954,095	1,230,615	2,515,743	425,566
SALINE	413,617	243,987	7,521,303	70,890	(7,107,685)	173,097
SANGAMON	5,178,160	2,199,873	694,789	1,215,481	4,483,371	984,392
SCHUYLER	153,118	29,055	7,552,171	14,337	(7,399,053)	14,718
SCOTT	138,551	37,950	154,863	11,549	(16,312)	26,400
SHELBY	572,645	80,123	196,194	46,596	376,450	33,527
STARK	452,270	26,849	381,402	22,701	70,868	4,148
STEPHENSON	1,225,127	351,500	234,387	520,124	990,740	(168,624)
TAZEWELL	3,045,685	877,791	6,621,948	1,689,009	(3,576,263)	(811,218)
UNION	251,261	68,193	464,588	66,111	(213,327)	2,082
VERMILION	1,919,994	629,495	3,696,300	1,067,728	(1,776,306)	(438,233)
WABASH	244,705	82,943	687,988	92,396	(443,283)	(9,453)
WARREN	865,217	86,986	647,703	108,326	217,514	(21,340)
WASHINGTON	353,256	137,409	360,474	22,701	(7,219)	114,708
WAYNE	350,703	98,316	431,627	39,826	(80,925)	58,490
WHITE	392,560	181,113	494,933	70,890	(102,373)	110,223
WHTESIDE	1,675,608	655,952	2,345,437	806,073	(669,829)	(150,120)
WILL	10,199,878	5,201,475	8,587,553	2,307,901	1,612,325	2,893,575
WILLIAMSON	844,032	421,425	1,392,194	272,408	(548,162)	149,017
WINNEBAGO	7,246,004	2,803,227	11,297,126	3,563,207	(4,051,123)	(759,981)
WOODFORD	1,440,967	143,798	563,470	70,890	877,498	72,908
TOTALS	363,004,069	257,337,288	496,273,086	124,068,271	(133,269,016)	133,269,016

Appendix I

COUNTY TAX RATES USED FOR THE COUNTY ASSUMPTION OPTION

COUNTY	TAX RATE per $100 EAV		COUNTY	TAX RATE per $100 EAV
ADAMS	$2.80		LAWRENCE	$3.10
ALEXANDER	$2.90		LEE	$3.80
BOND	$2.90		LIVINGSTON	$3.90
BOONE	$3.60		LOGAN	$4.00
BUREAU	$2.80		MACON	$2.90
CALHOUN	$3.70		MACOUPIN	$2.90
CARROLL	$4.00		MADISON	$3.20
CASS	$3.50		MARION	$3.30
CHAMPAIGN	$3.20		MARSHALL	$3.30
CHICAGO	$3.60		MASON	$3.70
CHRISTIAN	$3.50		MASSAC	$3.00
CLARK	$2.90		MCDONOUGH	$3.30
CLAY	$3.00		MCHENRY	$4.00
CLINTON	$3.10		MCLEAN	$3.60
COLES	$3.20		MENARD	$3.30
COOK NORTH	$4.80		MERCER	$2.90
COOK SOUTH	$4.90		MONROE	$2.90
COOK MIDDLE	$4.10		MONTGOMERY	$3.30
CRAWFORD	$3.30		MORGAN	$3.00
CUMBERLAND	$3.10		MOULTRIE	$3.20
DAKALB	$3.90		OGLE	$3.60
DEWITT	$2.70		PEORIA	$3.40
DOUGLAS	$3.00		PERRY	$3.80
DUPAGE	$4.00		PIATT	$2.80
EDGAR	$3.00		PIKE	$3.30
EDWARDS	$2.80		POPE	$3.60
EFFINGHAM	$2.80		PULASKI	$3.40
FAYETTE	$2.90		PUTNAM	$2.50
FORD	$4.00		RANDOLPH	$2.80
FRANKLIN	$3.60		RICHLAND	$3.10
FULTON	$3.10		ROCK ISLAND	$3.40
GALLATIN	$3.70		SALINE	$3.20
GREENE	$2.70		SANGAMON	$3.10
GRUNDY	$3.50		SCHUYLER	$2.80
HAMILTON	$3.30		SCOTT	$3.30
HANCOCK	$3.20		SHELBY	$3.20
HARDIN	$2.80		ST CLAIR	$3.60
HENDERSON	$3.20		STARK	$3.60
HENRY	$3.20		STEPHENSON	$3.40
IROQUOIS	$3.90		TAZEWELL	$3.40
JACKSON	$3.40		UNION	$3.50
JASPER	$2.90		VERMILLION	$3.50
JEFFERSON	$3.20		WABASH	$3.00
JERSEY	$2.80		WARREN	$3.30
JO DAVIESS	$3.10		WASHINGTON	$3.60
JOHNSON	$3.40		WAYNE	$3.60
KANE	$3.60		WHITE	$3.60
KANKAKEE	$3.20		WHITESIDE	$3.60
KENDALL	$3.40		WILL	$3.60
KNOX	$3.10		WILLIAMSON	$3.20
LAKE	$4.00		WINNEBAGO	$3.60
LASALLE	$3.80		WOODFORD	$3.30